



Plumas Unified School District

**2nd Interim Report
2025-2026**

District Superintendent
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Plumas Unified School District

2nd Interim Report 2025-2026

Introduction

The Executive Summary provides an overview of the financial data reported in the Standardized Account Code Structure (SACS) Second Interim Financial Report for Fiscal Year 2025–2026. The purpose of this summary is to assist the public and educational partners in understanding the financial information presented within the SACS forms and the District’s current fiscal outlook.

The Second Interim Report reflects updated revenue, expenditure, and multiyear projection assumptions based on the most current financial information available as of January and February 2026. These updates incorporate the Governor’s January Budget Proposal, guidance from the Business and Administration Services Committee (BASC) Common Message, and planning factors provided by professional organizations including the California Department of Education (CDE), School Services of California (SSC), Capitol Advisors, the Legislative Analyst’s Office, and the Fiscal Crisis and Management Assistance Team (FCMAT).

The report also incorporates the District’s recently adopted Fiscal Stabilization Plan, which outlines the actions required to address the District’s structural deficit and restore long term fiscal stability. Implementation of the stabilization strategies and associated expenditure reductions are reflected in the updated multiyear projections included in this report.

This Second Interim Report includes updated financial summaries, revised assumptions, and multiyear projections reflecting the District’s anticipated financial activity for fiscal years 2025–2026 through 2027–2028. These projections incorporate the most current enrollment, attendance, revenue, and expenditure information available at the time of reporting.

As required under California’s fiscal oversight framework, the report also provides transparency regarding the District’s current fiscal condition, including ongoing structural deficit conditions, implementation of corrective fiscal actions, and the District’s efforts to restore long term fiscal solvency under the direction of the County Administrator.

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 environment for TK–12 education continues to reflect moderate revenue growth paired with significant fiscal uncertainty. The Governor's January 2026 Budget Proposal projects the Proposition 98 minimum guarantee. While the guarantee shows growth over the multiyear period, the proposal includes a budgetary "settle-up" mechanism that temporarily appropriates less funding in 2025–26 than the projected Proposition 98 level in order to mitigate risks if state revenues do not materialize as forecast. This results in approximately \$5.6 billion of funding being deferred for later reconciliation.

The Governor's proposal includes a statutory Cost-of-Living Adjustment (COLA) of 2.41% for 2026–27 for the Local Control Funding Formula and other categorical programs.

Additional key education investments and proposals include:

- \$509 million to increase statewide Special Education base rates to \$999 per ADA
- \$2.8 billion one-time Student Support and Professional Development Block Grant
- \$757.3 million final allocation to the Learning Recovery Emergency Block Grant
- \$1 billion ongoing funding to expand Community Schools
- \$62.4 million ongoing increase to Expanded Learning Opportunities Program (ELOP)
- \$100 million one-time investment to expand dual enrollment and career pathways
- \$250 million to continue educator residency programs through 2029–30

Because these proposals are part of the Governor's January Budget Proposal and subject to legislative revision, districts are advised to exercise caution before budgeting new revenues until they are enacted in the final State Budget. These will not be reflected in 2nd Interim reporting.

The State Budget also maintains the previously adopted \$1.9 billion deferral of the June 2026 principal apportionment payment, which will be repaid in the 2026–27 fiscal year. Pursuant to Section 98 of Assembly Bill 121, enacted in connection with the District's emergency apportionment, Plumas Unified School District is statutorily exempt from state principal apportionment deferrals for the duration of the emergency loan repayment period. As a result, the District receives its monthly principal apportionment payments without the statewide deferral schedule that applies to other local educational agencies.

Enrollment, ADA, and Unduplicated Pupil Count (UPC)

Average Daily Attendance (ADA) projections for the 2025–26 Second Interim are based on the District's certified 2025–26 P-1 attendance report. The P-1 report provides a verified snapshot of attendance through the first reporting period and serves as the most current data available for interim budget projections. However, under California's Principal Apportionment system, P-2 attendance serves as the final funding determination for the fiscal year. Accordingly, ADA projections reflected in this report will be updated as necessary when the District submits its P-2 attendance report in the spring and final funding calculations are determined by the California Department of Education.

Enrollment, unlike ADA, is confirmed and certified through the annual CBEDS Fall Census Day process. These student counts represent the District's official 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.

Fiscal Recovery and Multiyear Outlook

Plumas Unified School District continues to operate under a declared fiscal emergency following negative certifications issued during the 2024–25 fiscal year. Rising personnel costs, pension contribution requirements, declining enrollment, and inflationary pressures contributed to a structural deficit in which ongoing expenditures exceeded ongoing revenues. Updated cash flow projections indicated the District would enter cash insolvency during the 2025–26 fiscal year, resulting in the approval of an emergency apportionment under Assembly Bill 121.

As required under state law, the District entered state receivership and a County Administrator was appointed to oversee fiscal recovery efforts. Under this oversight structure, the District developed and adopted a Fiscal Stabilization Plan identifying approximately \$9.5 million in ongoing reductions necessary to eliminate the structural deficit, restore fiscal solvency, and rebuild the required reserve for economic uncertainty.

Based on the implementation of the Fiscal Stabilization Plan and updated financial assumptions reflected in the Second Interim Report, the District's multiyear projection now demonstrates the ability to meet its financial obligations and maintain the required minimum reserve in the current year and the two subsequent fiscal years. However, the projection continues to show deficit spending in the second and third years of the multiyear projection.

Many of the savings associated with the Fiscal Stabilization Plan will not be fully realized until the 2026–27 fiscal year and will be validated following final staffing assignments and operational adjustments. As a result, the projections included in this report represent the best available estimates at this time, and additional efficiencies may be realized through continued financial monitoring and implementation of the stabilization strategies.

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.

LCFF Source - Object 8010-8099

Total Revenue	Unrestricted	Restricted
\$ 26,110,206	\$ 26,110,206	\$ -

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
State Aid - Current Year	\$ 1,389,346	\$ 1,389,346	\$ 1,389,346	\$ -
Education Protection Account State Aid - Current Year	\$ 305,988	\$ 303,846	\$ 301,706	\$ (2,140)
State Aid - Prior Years	\$ -	\$ (848)	\$ -	\$ 848
Homeowners' Exemptions	\$ 130,257	\$ 131,375	\$ 123,660	\$ (7,715)
Timber Yield Tax	\$ 186,631	\$ 164,638	\$ 179,996	\$ 15,358
Other Subventions/In-Lieu Taxes	\$ -	\$ -	\$ 14,499	\$ 14,499
Secured Roll Taxes	\$ 25,678,637	\$ 25,924,593	\$ 27,144,539	\$ 1,219,946
Unsecured Roll Taxes	\$ 701,598	\$ 685,991	\$ 709,593	\$ 23,602
Supplemental Taxes	\$ -	\$ -	\$ -	\$ -
Education Revenue Augmentation Fund (ERAF)	\$ -	\$ -	\$ -	\$ -
Transfers to Charter Schools in Lieu of Property Taxes	\$ (3,836,938)	\$ (3,775,509)	\$ (3,775,509)	\$ -
	\$ 24,555,519	\$ 24,823,432	\$ 26,087,830	\$ 1,264,398

Change Narrative:

Local Control Funding Formula (LCFF) revenue increased by \$1,264,398 between First Interim and Second Interim. Because the District is Basic Aid, this increase does not result in a change to LCFF State Aid apportionment.

The primary driver of the increase is the update from projected property tax revenue to P-1 certified property tax data. Property tax revenue is now projected to increase 9.47% over the prior year, compared with the 4.58% growth assumption used at First Interim, which was based on historical trends. The updated P-1 certification reflects stronger than anticipated property tax growth, resulting in the corresponding increase in LCFF revenue.

Federal Revenues - Object 8100-8299

Total Revenue	Unrestricted	Restricted
\$ 2,927,311	\$ 1,283,000	\$ 1,644,311

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
Special Education Entitlement	\$ 561,772	\$ 473,183	\$ 465,800	\$ (7,383)
Special Education Discretionary Grants	\$ 50,477	\$ 46,912	\$ 47,030	\$ 118
Child Nutrition Programs	\$ -	\$ 129,701	\$ -	\$ (129,701)
Donated Food Commodities	\$ -	\$ -	\$ -	\$ -
Forest Reserve Funds	\$ 900,000	\$ 1,200,000	\$ 1,200,000	\$ -
Flood Control Funds	\$ -	\$ -	\$ -	\$ -
Wildlife Reserve Funds	\$ -	\$ -	\$ -	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -
Interagency Contracts Between LEAs	\$ -	\$ -	\$ -	\$ -
Pass-Through Revenues from Federal Sources	\$ -	\$ -	\$ -	\$ -
Title I, Part A, Basic	\$ 664,178	\$ 635,266	\$ 635,266	\$ -
Title I, Part D, Local Delinquent Programs	\$ -	\$ -	\$ -	\$ -
Title II, Part A, Supporting Effective Instruction	\$ 82,674	\$ 80,488	\$ 80,432	\$ (56)
Title III, Immigrant Student Program	\$ -	\$ 2,232	\$ 2,232	\$ -
Title III, English Learner Program	\$ -	\$ 9,674	\$ 9,674	\$ -
Public Charter Schools Grant Program (PCSGP)	\$ -	\$ -	\$ -	\$ -
Other Every Student Succeeds Act	\$ 45,000	\$ 47,796	\$ 99,256	\$ 51,460
Career and Technical Education	\$ 23,444	\$ 22,345	\$ 22,345	\$ -
All Other Federal Revenue	\$ 97,524	\$ 365,276	\$ 365,276	\$ -
	\$ 248,642	\$ 527,811	\$ 579,215	\$ 51,404

Change Narrative:

Special Education Federal funding Grant Award Notifications (GANs) were received after the First Interim report was completed. Revenues have been updated to reflect the confirmed GAN allocations.

Additional minor adjustments were made to Title II funding based on the P-1 ADA certification, and Title IV prior year allocations were received in the current year, increasing current year revenues.

These updates result in an overall revenue increase of \$51,404 between First Interim and Second Interim.

Other State Revenue - Object 8300-8599

Total Revenue	Unrestricted	Restricted
\$ 5,701,274	\$ 440,947	\$ 5,260,327

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Special Education Master Plan	\$ 1,778,144	\$ 1,818,998	\$ 1,791,863	\$ (27,135)
Mandated Costs Reimbursements	\$ 73,000	\$ 75,592	\$ 75,592	\$ -
Lottery - Unrestricted and Instructional Materials	\$ 306,776	\$ 629,760	\$ 475,872	\$ (153,888)
Homeowners' Exemptions	\$ -	\$ -	\$ -	\$ -
Other Subventions/In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -
Pass-Through Revenues from State Sources	\$ -	\$ -	\$ -	\$ -
Expanded Learning Opportunities Program (ELO-P)	\$ 936,369	\$ 1,459,164	\$ 1,459,164	\$ -
After School Education and Safety (ASES)	\$ 104,214	\$ 101,486	\$ 101,486	\$ -
Charter School Facility Grant	\$ -	\$ -	\$ -	\$ -
Career Technical Education Incentive Grant Program	\$ 341,161	\$ 166,992	\$ 166,992	\$ -
Drug/Alcohol/Tobacco Funds	\$ -	\$ -	\$ -	\$ -
California Clean Energy Jobs Act	\$ -	\$ -	\$ -	\$ -
Arts and Music in Schools (Prop 28)	\$ 254,843	\$ 284,634	\$ 284,634	\$ -
Specialized Secondary	\$ 57,139	\$ 157,139	\$ 157,139	\$ -
All Other State Revenue	\$ 2,125,833	\$ 1,043,261	\$ 1,188,531	\$ 145,270
	\$ 5,977,479	\$ 5,737,027	\$ 5,701,274	\$ (35,753)

Change Narrative:

Lottery revenues were updated at Second Interim based on the P-1 ADA certification. Lottery funding is calculated using P-Annual ADA, which differs from many other state funding programs that rely on P-2 ADA certification. Due to this timing difference, lottery revenues typically reflect Quarter 4 of the prior fiscal year and Quarters 1 through 3 of the current fiscal year. Revenue projections may continue to change as P-2 and P-Annual ADA certifications are finalized for the 2025-2026 fiscal year. Other State grant allocations were also updated based on the P-1 ADA certification, including adjustments to Special Education (SELPA) funding and the LCFF Equity Multiplier.

In addition, the District received the first repayment apportionment for the Learning Recovery Emergency Block Grant, which was previously rescinded by the State. The State committed to restoring these funds over three fiscal years beginning in 2025 to 2026. The District will receive the remaining balance over the next two fiscal years.

Other Local Revenue - Object 8600-8799

Total Revenue	Unrestricted	Restricted
\$ 2,291,840	\$ 1,277,467	\$ 1,014,373

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Food Service Sales	\$ -	\$ -	\$ -	\$ -
Leases and Rentals	\$ 5,000	\$ 179,112	\$ 179,112	\$ -
Interest	\$ 150,000	\$ 250,817	\$ 248,291	\$ (2,526)
Interagency Services	\$ 1,438,598	\$ 1,438,598	\$ 1,438,598	\$ -
All Other Local Revenue	\$ -	\$ 406,934	\$ 425,838	\$ 18,904
	\$ 1,593,598	\$ 2,275,461	\$ 2,291,840	\$ 16,378

Change Narrative:

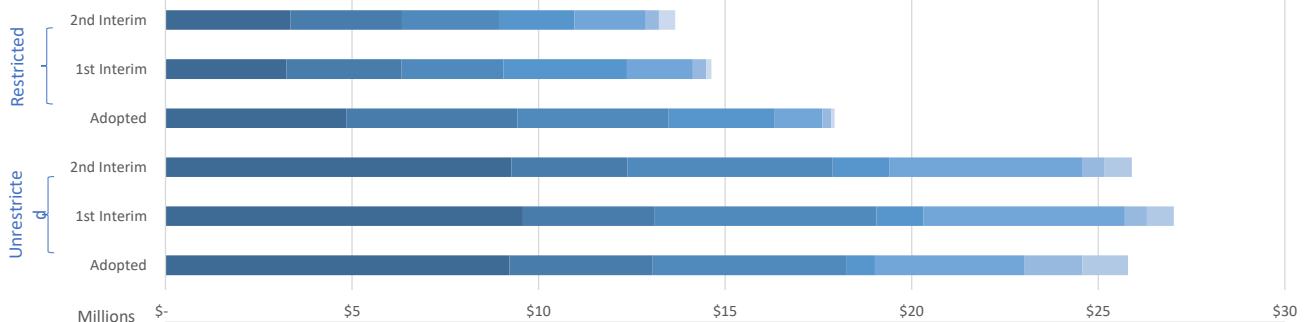
Changes between First Interim and Second Interim primarily reflect updated interest earnings projections and minor adjustments to miscellaneous local revenues as actual receipts were recorded. Interest revenue was slightly reduced by \$2,526 based on updated State guidance and more conservative projections for the remainder of the fiscal year.

All Other Local Revenue increased by \$18,904 as revenues were recorded throughout the year across various local sources. Due to the variety of funding streams included in this category, including Medi Cal reimbursements, local program revenues, and other miscellaneous receipts, adjustments are made periodically as revenues are received and reconciled. These updates result in a net increase of \$16,378 in Other Local Revenue at Second Interim.

General Fund Expenditures

Total Expenditures	Unrestricted	Restricted
\$ 39,098,293	\$ 25,433,948	\$ 13,664,344

25/26 Budget vs Interims



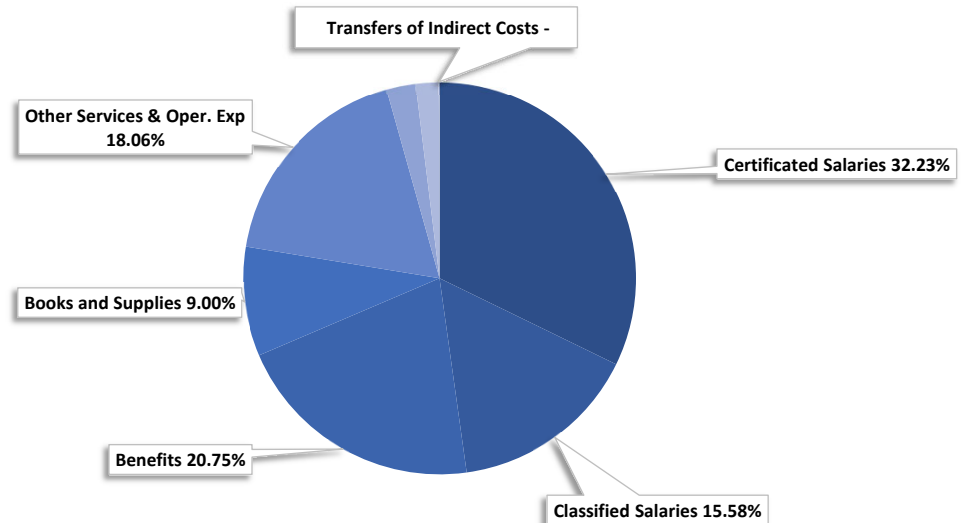
	Adopted	1st Interim	2nd Interim	Adopted	1st Interim	2nd Interim
■ Certificated Salaries	\$9,215,745	\$9,581,740	\$9,267,195	\$4,844,409	\$3,242,064	\$3,351,244
■ Classified Salaries	\$3,827,551	\$3,530,651	\$3,115,736	\$4,588,102	\$3,082,252	\$2,984,132
■ Benefits	\$5,202,240	\$5,941,727	\$5,501,405	\$4,040,917	\$2,735,381	\$2,623,590
■ Books and Supplies	\$766,211	\$1,268,531	\$1,523,959	\$2,859,683	\$3,309,713	\$2,001,289
■ Other Services & Oper. Exp	\$4,020,914	\$5,391,824	\$5,160,277	\$1,276,635	\$1,766,249	\$1,910,824
■ Capital Outlay	\$1,543,869	\$589,955	\$589,955	\$235,674	\$358,186	\$352,570
■ Other Outgo	\$1,227,040	\$724,394	\$742,052	\$-	\$-	\$-
■ Transfers of Indirect Costs	\$(110,740)	\$(162,477)	\$(466,630)	\$84,806	\$136,543	\$440,696

Unrestricted

Restricted

2025-2026 2ND INTERIM EXPENDITURES

- Certificated Salaries
- Classified Salaries
- Benefits
- Books and Supplies
- Other Services & Oper. Exp
- Capital Outlay
- Other Outgo
- Transfers of Indirect Costs



Certificated Salaries - Object 1000-1999

Total Expenditures	Unrestricted	Restricted
\$ 12,618,438	\$ 9,267,195	\$ 3,351,244

Certificated salaries include positions that require a valid credential or permit issued by the California Commission on Teacher Credentialing. Certificated salary costs are allocated between unrestricted and restricted resources based on program funding sources.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Certificated Teachers' Salaries	\$ 10,339,046	\$ 10,051,581	\$ 9,723,249	\$ (328,331)
Certificated Pupil Support Salaries	\$ 1,269,556	\$ 984,319	\$ 908,348	\$ (75,971)
Certificated Supervisors' and Administrators' Salaries	\$ 2,451,552	\$ 1,787,904	\$ 1,986,841	\$ 198,937
Other Certificated Salaries	\$ -	\$ -	\$ -	\$ -
	\$ 14,060,154	\$ 12,823,804	\$ 12,618,438	\$ (205,365)

Change Narrative:

With the adoption of Resolution No. 1696, the District reduced 2.0 FTE certificated positions and 0.5 FTE administrative position, which are reflected in the current year budget updates. In addition, as of the January 31 staffing snapshot, the District had 11.4 FTE vacancies, resulting in projected vacancy savings. Budget is maintained for positions expected to be filled; however, when positions remain vacant for a period of time, adjustments are made to recognize the associated salary savings. These savings are reflected net of substitute compensation costs incurred to maintain operations.

Additional adjustments reflect updated projections for extra duty and substitute costs based on current expenditure trends through the remainder of the fiscal year, as well as staffing changes and continued development of grant funded programs. These updates improve the accuracy of salary projections for the remainder of the fiscal year, although expenditures may continue to fluctuate as staffing transitions occur. The increase in Certificated Supervisors' and Administrators' Salaries reflects costs supported by restricted resources, including the Expanded Learning Opportunities Program (ELOP) for after school programming, as well as more accurate accounting of administrative substitute coverage.

Classified Salaries - Object 2000-2999

Total Expenditures	Unrestricted	Restricted
\$ 6,099,868	\$ 3,115,736	\$ 2,984,132

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Classified Instructional Salaries	\$ 3,033,145	\$ 1,767,841	\$ 1,891,405	\$ 123,564
Classified Support Salaries	\$ 3,584,434	\$ 3,338,909	\$ 2,858,731	\$ (480,178)
Classified Supervisors' and Administrators' Salaries	\$ 516,278	\$ 441,441	\$ 419,028	\$ (22,413)
Clerical, Technical and Office Salaries	\$ 1,143,822	\$ 977,278	\$ 836,211	\$ (141,067)
Other Classified Salaries	\$ 137,973	\$ 87,433	\$ 94,492	\$ 7,059
	\$ 8,415,653	\$ 6,612,903	\$ 6,099,868	\$ (513,035)

Change Narrative:

With the adoption of Resolution No. 1696, the District reduced 15.816 classified FTE positions, which are reflected in the current year budget updates. As of the Second Interim staffing snapshot, the District had an additional 7.3 FTE classified vacancies, resulting in projected vacancy savings. The budget is maintained for positions expected to be filled; however, when positions remain vacant for a period of time, adjustments are made to recognize the associated salary savings. These savings are reflected net of substitute compensation required to maintain operations.

Due to the collective bargaining agreement (CBA) layoff and bumping process, classified positions affected by the layoff process are currently under a temporary hiring freeze. New hires cannot occur during this period to ensure the bumping process and seniority rights are not disrupted. Once the bumping process concludes, vacancies will be offered first to affected employees, followed by internal postings, and then external recruitment if positions remain unfilled.

Positions eliminated on the Plumas County Office of Education (PCOE) side through billback arrangements are also reflected in the savings, as these positions are billed back at 75 percent. Additional vacancy savings from PCOE related positions are included in the current projections.

Employee Benefits - Object 3000-3999

Total Expenditures	Unrestricted	Restricted
\$ 8,124,995	\$ 5,501,405	\$ 2,623,590

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
STRS	\$ 2,231,236	\$ 2,128,092	\$ 2,166,206	\$ 38,114
PERS	\$ 2,390,945	\$ 1,777,395	\$ 1,521,330	\$ (256,065)
OASDI/Medicare/Alternative	\$ 931,393	\$ 653,975	\$ 601,725	\$ (52,251)
Health and Welfare Benefits	\$ 2,907,949	\$ 2,779,516	\$ 2,725,849	\$ (53,668)
Unemployment Insurance	\$ 21,799	\$ 30,958	\$ 31,421	\$ 463
Workers' Compensation	\$ 759,835	\$ 853,483	\$ 619,970	\$ (233,514)
OPEB, Allocated	\$ -	\$ 158,100	\$ 162,906	\$ 4,806
OPEB, Active Employees	\$ -	\$ -	\$ -	\$ -
Other Employee Benefits	\$ -	\$ 295,589	\$ 295,589	\$ -
	\$ 9,243,156	\$ 8,677,109	\$ 8,124,995	\$ (552,114)

Change Narrative:

Changes in employee benefits reflect adjustments to salary expenditures resulting from staffing reductions and vacancy savings. Employer contributions for STRS, PERS, OASDI/Medicare, and health and welfare benefits fluctuate in proportion to salary costs. Workers' Compensation and Unemployment Insurance may vary based on experience based rates and claim activity.

Books and Supplies - Object 4000-4999

Total Expenditures	Unrestricted	Restricted
\$ 3,525,248	\$ 1,523,959	\$ 2,001,289

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

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Approved Textbooks and Core Curricula Materials	\$ 106,776	\$ 96,612	\$ 178,644	\$ 82,032
Books and Other Reference Materials	\$ 34,901	\$ 59,195	\$ 86,327	\$ 27,132
Materials and Supplies	\$ 3,361,777	\$ 3,873,608	\$ 2,496,780	\$ (1,376,828)
Noncapitalized Equipment	\$ 122,439	\$ 509,863	\$ 724,531	\$ 214,668
Food	\$ -	\$ 38,966	\$ 38,966	\$ -
	\$ 3,625,894	\$ 4,578,244	\$ 3,525,248	\$ (1,052,996)

Change Narrative:

With the establishment of Fund 13 for Food Service, food service related budgets are no longer presented within the General Fund at Second Interim.

As part of ongoing fiscal oversight, non-personnel supply budgets were reviewed and adjusted to ensure spending aligns with operational needs and available resources, emphasizing essential expenditures over discretionary purchases. Certain grant restricted funding sources also influence how non-personnel budgets are structured. For example, Lottery funds are restricted to instructional materials and curriculum, which can result in higher budget allocations within materials and supplies.

Budget classifications within non-personnel categories may shift during the year as the specific nature of purchases becomes clearer. For example, items initially budgeted under materials and supplies may be reclassified to noncapitalized equipment if the unit cost exceeds \$500, or moved to services and operating expenditures when purchases involve subscriptions or contracted vendor services. As a result, these non-personnel budgets remain flexible and may be adjusted throughout the year, provided expenditures remain within the approved allocation model and funding restrictions.

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

Total Expenditures	Unrestricted	Restricted
\$ 7,071,100	\$ 5,160,277	\$ 1,910,824

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Subagreements for Services	\$ 241,588	\$ 252,628	\$ 252,628	\$ -
Travel and Conferences	\$ 101,156	\$ 239,900	\$ 259,290	\$ 19,390
Dues and Memberships	\$ 31,522	\$ 54,450	\$ 58,517	\$ 4,067
Insurance	\$ 492,731	\$ 616,691	\$ 616,691	\$ -
Operations and Housekeeping Services	\$ 1,409,995	\$ 1,525,926	\$ 1,555,398	\$ 29,472
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$ 486,856	\$ 696,698	\$ 860,687	\$ 163,989
Transfers of Direct Costs	\$ -	\$ -	\$ -	\$ -
Transfers of Direct Costs - Interfund	\$ (1,825)	\$ (1,825)	\$ (1,825)	\$ -
Professional/Consulting Services and Operating Expenditures	\$ 2,477,893	\$ 3,701,951	\$ 3,399,581	\$ (302,370)
Communications	\$ 57,632	\$ 71,654	\$ 70,134	\$ (1,520)
	\$ 5,297,549	\$ 7,158,073	\$ 7,071,100	\$ (86,972)

Change Narrative:

Changes in Services and Other Operating Expenditures (Object 5000 to 5999) between First Interim and Second Interim reflect routine adjustments as budgets were refined based on updated expenditure trends and program needs for the remainder of the fiscal year.

Several service related categories increased slightly as operational needs and planned activities were confirmed. At the same time, projections for professional and consulting services were reduced as anticipated expenditures were refined and aligned with current program plans.

Budgets within services categories may shift during the year as the method of providing services is finalized or expenditures are reclassified between operational categories. These adjustments ensure that budgets more accurately reflect anticipated spending while remaining within program allocations and funding restrictions.

Overall, these updates result in a net decrease of \$86,972 in Services and Other Operating Expenditures at Second Interim.

Capital Outlay - Object 6000-6999

Total Expenditures	Unrestricted	Restricted
\$ 942,526	\$ 589,955	\$ 352,570

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

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Land Improvements	\$ 14,550	\$ 14,550	\$ 14,550	\$ -
Buildings and Improvements of Buildings	\$ 1,278,132	\$ 346,219	\$ 340,738	\$ (5,481)
Equipment	\$ 486,861	\$ 587,372	\$ 587,237	\$ (135)
Equipment Replacement	\$ -	\$ -	\$ -	\$ -
Lease Assets	\$ -	\$ -	\$ -	\$ -
	\$ 1,779,544	\$ 948,141	\$ 942,526	\$ (5,615)

Change Narrative:

Changes in Capital Outlay (Object 6000 to 6999) at Second Interim reflect minor adjustments based on finalized project costs and equipment purchases. As projects progressed and invoices were received, expenditures were updated to align with the final costs of completed work and equipment acquisitions.

These updates resulted in a small net decrease of \$5,615, reflecting routine reconciliation of project expenditures and equipment costs.

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

Total Expenditures	Unrestricted	Restricted
\$ 742,052	\$ 742,052	\$ -

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Debt Service - Interest	\$ 350,000	\$ 260,235	\$ 246,893	\$ (13,342)
Other Debt Service - Principal	\$ 877,040	\$ 464,159	\$ 495,159	\$ 31,000
	\$ 1,227,040	\$ 724,394	\$ 742,052	\$ 17,658

Change Narrative:

Changes in Other Outgo (Debt Service) at Second Interim reflect minor adjustments based on updated debt service payment schedules. Interest was slightly reduced while principal payments were adjusted to align with the most current amortization schedules.

These updates ensure that debt service expenditures are accurately aligned with contractual payment schedules, resulting in a net increase of \$17,658.

Other Outgo - Transfers of Indirect Costs

- Object 7300-7399

Total Expenditures	Unrestricted	Restricted
\$ (25,934)	\$ (466,630)	\$ 440,696

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Transfers of Indirect Costs	\$ -	\$ -	\$ -	\$ -
Transfers of Indirect Costs - Interfund	\$ (25,934)	\$ (25,934)	\$ (25,934)	\$ -
	\$ (25,934)	\$ (25,934)	\$ (25,934)	\$ -

Change Narrative:

There were no changes to indirect cost transfers at Second Interim. Indirect costs were finalized earlier through year end reconciliations when the approved indirect cost rate was applied to restricted programs.

Indirect cost transfers represent the recovery of administrative expenses supporting restricted programs and are recorded so they net to zero between restricted and unrestricted resources, consistent with CSAM guidance.

Interfund Transfers

- Object 8916-8919 & 7611-7619

Total Expenditures	Unrestricted	Restricted
\$ (25,934)	\$ (466,630)	\$ 440,696

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
From: Special Reserve Fund	\$ -	\$ -	\$ -	\$ -
To: Cafeteria Fund	\$ 531,970	\$ 766,923	\$ 766,923	\$ -
Other Authorized Interfund Transfers Out	\$ 316,003	\$ 632,007	\$ 632,007	\$ -
	\$ 847,973	\$ 1,398,930	\$ 1,398,930	\$ -

Change Narrative:

There were no changes to interfund transfers at Second Interim. Transfers continue to reflect adjustments made at First Interim to support program operations and cash flow needs, including transfers to the Cafeteria Fund and other approved interfund allocations.

Interfund transfers represent internal reallocations of resources and do not change total districtwide revenues or expenditures.

**Contributions
Unrestricted to Restricted**

Total Expenditures	Unrestricted	Restricted
\$ -	\$ (5,235,974)	\$ 5,235,974

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.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Title I	\$ 177,667	\$ -	\$ -	\$ -
Special Education	\$ 6,591,701	\$ 3,338,467	\$ 3,651,407	\$ 312,941
Ongoing & Major Maintenance (RMA)	\$ 1,360,000	\$ 1,501,924	\$ 1,584,567	\$ 82,643
Unrestricted Contribution Total	\$ 8,129,368	\$ 4,840,391	\$ 5,235,974	\$ 395,584

Change Narrative:

Following year end close and First Interim review, the District completed a cleanup of restricted resources, resolving overspent, expired, or inactive programs and improving the alignment of expenditures with appropriate funding sources. This work also reduced the ongoing unrestricted contribution to Special Education through position control and account code corrections.

At Second Interim, the increase in transfers primarily reflects the addition of indirect cost charges within restricted program budgets to more accurately account for the full cost of administering those programs. Indirect costs are transferred to the unrestricted General Fund in accordance with the District's approved indirect cost rate.

These entries net to zero overall, as the restricted programs receiving the charges are supported through unrestricted contributions where necessary. Including indirect costs ensures program budgets more accurately reflect the full cost of operations and supports required financial reporting, including Special Education Maintenance of Effort calculations and other program cost reporting requirements.

Multi-Year Projection Assumptions

General Fund Revenues

Combined	2025-26	2026-27	2027-28
1) LCFF Sources	\$ 26,110,206	\$ 27,058,639	\$ 28,014,290
2) Federal Revenue	\$ 2,927,311	\$ 2,727,311	\$ 1,727,311
3) Other State Revenue	\$ 5,701,274	\$ 5,296,824	\$ 5,416,129
4) Other Local Revenue	\$ 2,291,840	\$ 2,305,696	\$ 2,313,914
a) Sources	\$ 8,500,000	\$ -	\$ -
3) Contributions	\$ -	\$ -	\$ -
	<u>\$ 45,530,631</u>	<u>\$ 37,388,470</u>	<u>\$ 37,471,644</u>

Unrestricted	2025-26	2026-27	2027-28
1) LCFF Sources	\$ 26,110,206	\$ 27,058,639	\$ 28,014,290
2) Federal Revenue	\$ 1,283,000	\$ 1,083,000	\$ 83,000
3) Other State Revenue	\$ 440,947	\$ 415,218	\$ 403,159
4) Other Local Revenue	\$ 1,277,467	\$ 1,485,098	\$ 1,493,315
a) Sources	\$ 8,500,000	\$ -	\$ -
3) Contributions	\$ (5,235,974)	\$ (5,325,306)	\$ (5,532,463)
	<u>\$ 32,375,646</u>	<u>\$ 24,716,648</u>	<u>\$ 24,461,301</u>

Assumption:

LCFF revenue projections are based on the CDE LCFF Calculator using P-1 certified ADA and current property tax estimates. As a Basic Aid district, the District's LCFF entitlement remains relatively flat, with funding primarily driven by local property tax revenues rather than State aid. The projection includes the statutory cost of living adjustment of 2.30% for 2025 to 2026, 2.41% for 2026 to 2027, and 3.06% for 2027 to 2028, consistent with planning assumptions included in the 2026 to 2027 Governor's Budget proposal. Property tax revenue is projected to increase by approximately 3.7% annually.

Declining enrollment impacts overall revenue projections, resulting in lower allocations year over year across several funding sources. Secure Rural Schools funding has been approved for 2024 to 2025, 2025 to 2026, and 2026 to 2027; however, no authorization currently exists for 2027 to 2028, and therefore that revenue is not included in the final year of the projection.

Local revenue projections were increased to reflect updated lease revenues and interest earnings. In addition, a one time local revenue of approximately \$200,000 is projected in 2026 to 2027 from the sale of the Taylorsville property.

Unrestricted contributions are included to support restricted program requirements, primarily Special Education and Routine Restricted Maintenance, based on current expenditure and program projections.

Restricted	2025-26	2026-27	2027-28
1) LCFF Sources	\$ -	\$ -	\$ -
2) Federal Revenue	\$ 1,774,012	\$ 1,644,311	\$ 1,644,311
3) Other State Revenue	\$ 5,260,327	\$ 4,881,606	\$ 5,012,969
4) Other Local Revenue	\$ 1,014,373	\$ 820,598	\$ 820,598
a) Sources	\$ -	\$ -	\$ -
3) Contributions	\$ 5,235,974	\$ 5,325,306	\$ 5,532,463
	<u>\$ 13,284,686</u>	<u>\$ 12,671,822</u>	<u>\$ 13,010,342</u>

Assumption:

The Student Support and Professional Development Discretionary Block Grant is a one time State grant received in the current year, which accounts for the projected decrease in State revenue in 2026 to 2027 as the funding is not ongoing.

Funding from the Child and Adult Care Food Program (CACFP) will be recorded in Fund 13 moving forward as federal revenue, reflecting the transition of food service related activity to the Cafeteria Fund.

The PG&E Foundation also provided a one time contribution deposited to the PUSD General Fund during the current year. As these funds are non recurring, they are not included in future year projections and contribute to the decrease in local revenue in the out years.

The following grants are projected to expire in 2025-2026:

- Early Education Universal Prekindergarten Planning and Implementation Grant
- Educator Effectiveness Grant
- A-G Access Success Grant
- Mental Health Services Plumas Grant

Unrestricted contributions are included to support restricted program requirements, primarily Special Education and Routine Restricted Maintenance, based on current expenditure and program projections.

General Fund Expenditures

Combined	2025-26	2026-27	2027-28
1) Certificated Salaries	\$ 12,618,438	\$ 12,096,227	\$ 12,421,637
2) Classified Salaries	\$ 6,099,868	\$ 5,654,386	\$ 5,887,146
3) Employee Benefits	\$ 8,124,995	\$ 7,764,059	\$ 7,988,578
4) Books and Supplies	\$ 3,525,248	\$ 2,922,636	\$ 2,353,042
5) Services and Other Operating Expenditures	\$ 7,071,100	\$ 6,244,508	\$ 6,414,351
6) Capital Outlay	\$ 942,526	\$ 439,306	\$ 439,306
7) Other Outgo (excluding Transfers of Indirect Costs)	\$ 742,052	\$ 742,052	\$ 742,052
8) Other Outgo - Transfers of Indirect Costs	\$ (25,934)	\$ (25,934)	\$ (25,934)
b) Transfers Out	\$ 1,398,930	\$ 1,240,522	\$ 1,240,522
b) Uses	\$ -	\$ 650,000	\$ 650,000
	\$ 40,497,223	\$ 37,727,763	\$ 38,110,700

Unrestricted	2025-26	2026-27	2027-28
1) Certificated Salaries	\$ 9,267,195	\$ 8,637,232	\$ 8,980,870
2) Classified Salaries	\$ 3,115,736	\$ 2,622,778	\$ 2,730,827
3) Employee Benefits	\$ 5,501,405	\$ 5,166,705	\$ 5,328,004
4) Books and Supplies	\$ 1,523,959	\$ 860,188	\$ 865,009
5) Services and Other Operating Expenditures	\$ 5,160,277	\$ 4,450,284	\$ 4,573,623
6) Capital Outlay	\$ 589,955	\$ 132,030	\$ 132,030
7) Other Outgo (excluding Transfers of Indirect Costs)	\$ 742,052	\$ 742,052	\$ 742,052
8) Other Outgo - Transfers of Indirect Costs	\$ (466,630)	\$ (564,202)	\$ (551,870)
b) Transfers Out	\$ 1,240,522	\$ 1,240,522	\$ 1,240,522
b) Uses	\$ -	\$ 650,000	\$ 650,000
	\$ 26,674,471	\$ 23,937,589	\$ 24,691,067

Assumption:

The most significant savings beginning in 2026 to 2027 result from staffing reductions and position control adjustments. The District conducted a comprehensive review of staffing and position control, which included the elimination of inactive or unnecessary vacant positions and reductions through Reduction in Force actions. These actions align staffing levels with current enrollment trends and operational needs while correcting historically inflated staffing projections. Overall reductions include certificated, classified, and administrative positions, with savings incorporated into the multiyear projections.

Additional reductions are reflected through organizational restructuring and operational efficiencies within district administration and support services. These changes include consolidating duties across departments, restructuring administrative roles, and eliminating selected district office positions. These adjustments improve operational efficiency while reducing ongoing salary and benefit expenditures.

The Fiscal Stabilization Plan also includes transportation restructuring and operational spending reductions. The District is evaluating a transition to a more cost effective transportation model focused on required special education transportation while reducing home to school operational costs. In addition, the District is reviewing contracted services, consultant agreements, travel, conferences, and other discretionary expenditures to reduce ongoing operating costs.

Facility operations are also being reviewed as part of the stabilization effort. Beginning in 2026 to 2027, the consolidation of the Pioneer and Alder campuses into a single Quincy Elementary site will allow the District to reduce administrative, staffing, custodial, and utility costs while improving flexibility in aligning teacher to student ratios.

Collectively, these actions are reflected in the multiyear projection beginning in 2026 to 2027 and represent the District's ongoing effort to reduce structural deficit spending while protecting core instructional programs whenever possible.

Salary projections include normal step and column increases for certificated and classified staff. Employee benefit projections reflect planning factors included in the Governor's Budget Financial Projection Dashboard, including employer contribution rates of approximately 19.10% for CalSTRS and 26.40% for CalPERS for 2026-2027, with adjustments in subsequent years based on projected rate changes.

Services and operating expenditures are projected to increase modestly in the out years to support the state receivership process and support services provided to the district. In addition, repayments for the Emergency State Advanced Apportionment are projected to begin in 2026 to 2027, which places additional pressure on the District's ongoing budget. These repayments represent a long term financial obligation and must be incorporated into the District's multiyear fiscal planning.

Restricted	2025-26	2026-27	2027-28
1) Certificated Salaries	\$ 3,351,244	\$ 3,458,995	\$ 3,440,766
2) Classified Salaries	\$ 2,984,132	\$ 3,031,608	\$ 3,156,319
3) Employee Benefits	\$ 2,625,629	\$ 2,597,354	\$ 2,660,575
4) Books and Supplies	\$ 2,001,289	\$ 2,062,448	\$ 1,488,033
5) Services and Other Operating Expenditures	\$ 1,910,824	\$ 1,794,224	\$ 1,840,728
6) Capital Outlay	\$ 352,570	\$ 307,277	\$ 307,277
7) Other Outgo (excluding Transfers of Indirect Costs)	\$ -	\$ -	\$ -
8) Other Outgo - Transfers of Indirect Costs	\$ 440,696	\$ 538,268	\$ 525,936
b) Transfers Out	\$ 158,408	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -
	\$ 13,824,791	\$ 13,790,174	\$ 13,419,634

Assumption:

Restricted expenditure projections reflect program expansion, staffing adjustments, and the expiration of several one time grant programs.

Beginning in the current and subsequent years, new administrative and classified positions have been added to support the Expanded Learning Opportunities Program after school grant, ensuring the District meets minimum program requirements and compliance standards. In addition, targeted intervention programs supported by Title I and Title IV funding increase both certificated and classified staffing in the two subsequent years to support student academic interventions and supplemental services.

The Learning Recovery Emergency Block Grant is projected to be fully expended in 2026 to 2027, with no carryover assumed in the out year projections. As staffing costs increase within restricted programs, non personnel expenditures are adjusted to remain within the projected grant allocation amounts. Projections also assume that currently vacant positions funded through both restricted and unrestricted resources will be filled, aligning program staffing with service expectations.

The following grants are projected to expire in 2025-2026, resulting in reductions to restricted expenditures in the out years:

- Student Support and Professional Development Discretionary Block Grant
- Early Education Universal Prekindergarten Planning and Implementation Grant
- Educator Effectiveness Grant
- A-G Access Success Grant
- A-G Learning Loss Mitigation Grant
- Mental Health Services Plumas Grant
- Child Nutrition: Kitchen Infrastructure and Training Funds

Reserve Standard Compliance - Meeting 3%

With the implementation of the Fiscal Stabilization Plan and the receipt of the \$8.5 million Emergency Apportionment, the District is able to meet its fiscal obligations in the current year and the two subsequent years while maintaining the required 3% minimum reserve. These measures have stabilized the District's immediate financial position and allow the District to maintain compliance with reserve requirements during the multiyear projection period.

However, the District continues to experience ongoing structural deficit spending, which compounds over the multiyear projection and is projected to reach nearly \$2 million by the third year. While the current projections meet the reserve requirement, it is important to note that this outcome is largely dependent on the one time \$8.5 million Emergency Apportionment.

Absent this one time funding, the District would not be able to meet the required reserve level and would project a negative fund balance during the multiyear projection period, as illustrated in the accompanying analysis.

Addressing the underlying structural deficit remains a critical priority. Continued implementation of the Fiscal Stabilization Plan, including expenditure reductions, staffing adjustments, and improved budget alignment, will be necessary to move the District toward long term fiscal sustainability beyond the temporary relief provided by the Emergency Apportionment.

Reserve Standard				
Description	Object(s)	Adjusted Base Year 2025-26	Year 2 2026-27	Year 3 2027-28
> Available Reserves - by Amount		\$ 6,830,373.04	\$ 7,609,431.85	\$ 7,379,666.59
Available Reserves - by Percent (available Reserves by Amount divided by Total Expenditures and Other Financing Uses)		16.87%	20.17%	19.36%
> Reserve Standard (greater of by Amount or by Percent)		\$ 1,214,916.68	\$ 1,131,832.89	\$ 1,143,321.00
Reserve Standard Percentage Level		3.00%	3.00%	3.00%
Available Reserves Meet Reserve Standard		Met	Met	Met
Difference (Available Reserves Less Minimum Reserve Standard)		5,615,456.36	6,477,598.96	6,236,345.59

Reserves if no emergency apportionment . . .

Reserve Standard				
Description	Object(s)	Adjusted Base Year 2025-26	Year 2 2026-27	Year 3 2027-28
> Available Reserves - by Amount		\$ (1,669,626.96)	\$ (890,568.15)	\$ (1,120,333.41)
Available Reserves - by Percent (available Reserves by Amount divided by Total Expenditures and Other Financing Uses)		-4.12%	-2.36%	-2.94%
> Reserve Standard (greater of by Amount or by Percent)		\$ 1,214,916.68	\$ 1,131,832.89	\$ 1,143,321.00
Reserve Standard Percentage Level		3.00%	3.00%	3.00%
Available Reserves Meet Reserve Standard		Not Met	Not Met	Not Met
Difference (Available Reserves Less Minimum Reserve Standard)		(2,884,543.64)	(2,022,401.04)	(2,263,654.41)

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: March 11, 2026 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Stephanie Shatto Telephone: 530-283-6500
Title: interim CBO E-mail: sshatto@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 first interim.		X
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.		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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim 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 first interim 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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,529.94	1,406.31	1,428.55	1,428.55	22.24	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	1,529.94	1,406.31	1,428.55	1,428.55	22.24	2.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	1,529.94	1,406.31	1,428.55	1,428.55	22.24	2.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program 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)
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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JANUARY								
A. BEGINNING CASH			5,383,630.24	3,783,264.40	2,399,213.78	8,601,992.93	6,757,007.47	4,792,699.93	1,370,676.22	12,690,556.03
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		192,812.00	379,644.50	457,777.00	191,687.00	0.00	0.00	0.00	76,127.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	13,962,792.64	689,750.32
Miscellaneous Funds	8080-8099		0.00	(221,440.00)	(442,880.00)	(295,253.00)	0.00	(590,506.00)	0.00	(295,253.00)
Federal Revenue	8100-8299		12,057.31	222,522.85	3,091.19	(12,559.49)	48,868.21	14,892.41	247,048.44	28,674.72
Other State Revenue	8300-8599		973,898.55	1,144,514.00	1,170,869.00	1,142,303.39	101,096.80	75,592.00	104,794.63	66,367.91
Other Local Revenue	8600-8799		239,640.70	225,793.05	228,283.21	11,280.50	20,136.66	17,893.34	2,083.25	(1,372.74)
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			1,418,408.56	1,751,034.40	9,917,140.40	1,037,458.40	170,101.67	(482,128.25)	14,316,718.96	564,294.21
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	1,105,114.78	1,112,474.01	1,054,160.95
Classified Salaries	2000-2999		93,730.33	658,721.85	558,750.07	599,354.31	593,227.12	569,380.99	562,438.11	492,981.23
Employee Benefits	3000-3999		477,493.97	897,633.21	684,878.91	738,846.51	709,362.57	704,377.76	702,991.55	661,589.59
Books and Supplies	4000-4999		73,043.37	268,194.83	287,172.88	144,972.88	76,167.60	148,322.63	59,825.14	52,197.61
Services	5000-5999		791,271.40	247,501.57	659,031.62	355,509.80	213,509.06	393,127.91	434,873.69	360,572.70
Capital Outlay	6000-6999		83,503.72	22,000.00	37,608.55	0.00	23,508.73	0.00	0.00	193,976.21
Other Outgo	7000-7499		335,349.83	0.00	59,164.00	1,542.05	0.00	155,405.54	183,027.91	1,542.05
Interfund Transfers Out	7600-7629		0.00	0.00	158,407.50	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,993,165.64	3,200,975.18	3,465,888.26	2,996,756.54	2,708,682.82	3,075,729.61	3,055,630.41	2,817,020.34
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(17,988.37)	0.00	(1,270.00)	(2,806.00)	(300.00)	(185.00)	(250.00)	0.00	0.00
Accounts Receivable	9200-9299	(4,267,087.52)	591,932.36	17,395.78	95,484.74	41,666.76	503,460.66	0.00	0.00	41,198.00
Due From Other Funds	9310	(1,476.87)	(196.00)	(65.10)	(300,000.00)	0.00	0.00	0.00	0.00	0.00
Stores	9320	(357,009.85)	(211.39)	8,684.28	4,476.79	2,397.85	(7,335.72)	4,868.01	(6,714.94)	1,883.55
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)	594,230.83	24,744.96	(202,844.47)	43,764.61	495,939.94	4,618.01	(6,714.94)	43,081.55
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(2,494,225.33)	1,218,243.52	(41,145.20)	45,628.52	(70,548.07)	(78,333.67)	(131,216.14)	(65,506.20)	(908,613.80)
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)	1,619,839.59	(41,145.20)	45,628.52	(70,548.07)	(78,333.67)	(131,216.14)	(65,506.20)	(908,613.80)
<u>Nonoperating</u>										
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		(1,750,447.07)	(1,025,608.76)	65,890.16	(248,472.99)	114,312.68	574,273.61	135,834.15	58,791.26	951,695.35
E. NET INCREASE/DECREASE (B - C + D)			(1,600,365.84)	(1,384,050.62)	6,202,779.15	(1,844,985.46)	(1,964,307.54)	(3,422,023.71)	11,319,879.81	(1,301,030.78)
F. ENDING CASH (A + E)			3,783,264.40	2,399,213.78	8,601,992.93	6,757,007.47	4,792,699.93	1,370,676.22	12,690,556.03	11,389,525.25
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):	JANUARY								
A. BEGINNING CASH		11,389,525.25	7,534,496.48	18,109,135.86	15,253,289.26				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	75,426.50	0.00	0.00	242,151.50	75,426.50	0.00	1,691,052.00	1,691,052.00
Property Taxes	8020-8079	0.00	13,542,120.04	0.00	0.00	0.00	0.00	28,194,663.00	28,194,663.00
Miscellaneous Funds	8080-8099	(528,571.21)	(264,285.52)	(564,285.52)	(264,285.68)	(308,749.07)	0.00	(3,775,509.00)	(3,775,509.00)
Federal Revenue	8100-8299	590,678.84	590,678.84	590,678.84	590,678.84	0.00	0.00	2,927,311.00	2,927,311.01
Other State Revenue	8300-8599	118,968.06	0.00	411,634.07	272,267.54	118,968.06	0.00	5,701,274.01	5,701,274.01
Other Local Revenue	8600-8799	62,072.73	711,978.10	711,978.09	62,072.73	0.00	0.00	2,291,839.62	2,291,839.61
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		318,574.92	14,580,491.46	1,150,005.48	902,884.93	(114,354.51)	0.00	45,530,630.63	45,530,630.63
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,207,669.64	1,207,669.64	1,207,669.64	1,207,669.64	0.00	0.00	12,618,438.50	12,618,438.49
Classified Salaries	2000-2999	459,487.65	459,487.65	459,487.65	592,820.98	0.00	0.00	6,099,867.94	6,099,867.93
Employee Benefits	3000-3999	636,955.20	636,955.20	636,955.20	636,955.20	0.00	0.00	8,124,994.87	8,124,994.86
Books and Supplies	4000-4999	603,837.70	603,837.70	603,837.70	603,837.70	0.00	0.00	3,525,247.74	3,525,247.75
Services	5000-5999	903,925.68	903,925.68	903,925.68	903,925.68	0.00	0.00	7,071,100.47	7,071,100.48
Capital Outlay	6000-6999	0.00	193,976.21	193,976.21	193,976.21	0.00	0.00	942,525.84	942,525.82
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(19,913.94)	0.00	716,117.44	716,117.44
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,240,522.46	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		3,811,875.87	4,005,852.08	4,005,852.08	5,379,707.87	(19,913.94)	0.00	40,497,222.76	40,497,222.73
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(13,177.37)	0.00	(17,988.37)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(5,558,225.82)	0.00	(4,267,087.52)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	298,784.23	0.00	(1,476.87)	
Stores	9320	0.00	0.00	0.00	0.00	(365,058.28)	0.00	(357,009.85)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(5,411.72)	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		0.00	0.00	0.00	0.00	(5,643,088.96)	0.00	(4,646,268.47)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	361,727.82	0.00	0.00	0.00	(2,824,462.11)	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		361,727.82	0.00	0.00	0.00	(3,627,654.25)	0.00	(2,895,821.40)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(361,727.82)	0.00	0.00	0.00	(2,015,434.71)	0.00	(1,750,447.07)	
E. NET INCREASE/DECREASE (B - C + D)		(3,855,028.77)	10,574,639.38	(2,855,846.60)	(4,476,822.94)	(2,109,875.28)	0.00	3,282,960.80	5,033,407.90
F. ENDING CASH (A + E)		7,534,496.48	18,109,135.86	15,253,289.26	10,776,466.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,666,591.04	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			10,776,466.32	8,690,979.00	7,608,490.66	5,762,527.71	3,510,601.66	1,113,833.43	12,741,213.01	10,869,240.59
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		208,401.90	416,803.80	416,803.80	208,401.90	0.00	73,753.50	83,360.76	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	14,480,803.42	0.00	715,340.78
Miscellaneous Funds	8080-8099		0.00	(231,983.34)	(463,966.68)	(309,311.12)	(309,311.12)	(309,311.12)	(309,311.12)	(309,311.12)
Federal Revenue	8100-8299		12,057.31	222,522.85	3,091.19	(12,559.49)	48,868.21	350,475.85	350,475.85	350,475.85
Other State Revenue	8300-8599		587,698.52	1,175,397.03	1,175,397.03	587,698.52	73,121.80	111,255.60	396,005.84	0.00
Other Local Revenue	8600-8799		292,824.90	292,824.90	63,980.41	0.00	292,824.90	63,980.41	292,824.90	292,824.90
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,100,982.63	1,875,565.24	1,195,305.75	474,229.81	105,503.79	14,770,957.66	813,356.23	1,049,330.41
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		133,029.47	1,061,113.69	978,625.89	1,108,667.59	1,047,678.41	1,059,380.30	1,066,434.82	1,010,534.53
Classified Salaries	2000-2999		86,885.30	610,614.36	517,944.05	555,582.48	549,903.21	527,798.52	521,362.70	456,977.89
Employee Benefits	3000-3999		456,282.12	857,757.75	654,454.30	706,024.74	677,850.52	673,087.27	671,762.72	632,200.18
Books and Supplies	4000-4999		67,809.34	248,976.58	266,594.82	134,584.54	70,709.55	137,694.20	55,538.27	48,457.27
Services	5000-5999		796,129.10	249,020.59	663,077.13	357,691.85	214,819.73	395,541.04	437,542.96	362,785.84
Capital Outlay	6000-6999		79,490.89	20,942.74	35,801.26	0.00	22,379.03	0.00	0.00	184,654.55
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,619,626.22	3,048,425.71	3,116,497.45	2,862,551.20	2,583,340.45	2,793,501.33	2,752,641.47	2,695,610.26
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(13,177.37)	0.00	(930.34)	(2,055.53)	(219.76)	(135.52)	(183.14)	0.00	0.00
Accounts Receivable	9200-9299	(5,558,225.82)	571,039.86	22,659.22	124,376.42	54,274.41	0.00	(503,460.66)	0.00	53,663.56
Due From Other Funds	9310	298,784.23	39,652.58	13,170.32	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	(365,058.28)	(216.15)	8,880.04	4,577.72	2,451.91	(7,501.11)	4,977.75	(6,866.31)	1,926.01
Prepaid Expenditures	9330	(5,411.72)	5,411.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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		(5,643,088.96)	615,888.01	43,779.24	126,898.61	56,506.56	(7,636.63)	(498,666.05)	(6,866.31)	55,589.57
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(2,824,462.11)	1,379,539.60	(46,592.89)	51,669.86	(79,888.78)	(88,705.06)	(148,589.30)	(74,179.13)	(1,028,914.83)
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	(803,192.14)	803,192.14	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		(3,627,654.25)	2,182,731.74	(46,592.89)	51,669.86	(79,888.78)	(88,705.06)	(148,589.30)	(74,179.13)	(1,028,914.83)
<u>Nonoperating</u>										
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		(2,015,434.71)	(1,566,843.73)	90,372.13	75,228.75	136,395.34	81,068.43	(350,076.75)	67,312.82	1,084,504.40
E. NET INCREASE/DECREASE (B - C + D)			(2,085,487.32)	(1,082,488.34)	(1,845,962.95)	(2,251,926.05)	(2,396,768.23)	11,627,379.58	(1,871,972.42)	(561,775.45)
F. ENDING CASH (A + E)			8,690,979.00	7,608,490.66	5,762,527.71	3,510,601.66	1,113,833.43	12,741,213.01	10,869,240.59	10,307,465.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		10,307,465.14	6,293,692.61	16,360,432.15	13,585,871.95				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	73,753.50	0.00	0.00	129,327.34	73,753.50	0.00	1,684,360.00	1,684,360.00
Property Taxes	8020-8079	0.00	14,044,523.88	0.00	0.00	0.00	0.00	29,240,668.08	29,240,668.07
Miscellaneous Funds	8080-8099	(541,294.41)	(270,647.12)	(270,647.12)	(270,647.28)	(270,647.45)	0.00	(3,866,389.00)	(3,866,389.00)
Federal Revenue	8100-8299	350,475.85	350,475.85	350,475.85	350,475.85	0.00	0.00	2,727,311.02	2,727,311.01
Other State Revenue	8300-8599	111,255.60	0.00	699,763.48	267,975.20	111,255.60	0.00	5,296,824.22	5,296,824.21
Other Local Revenue	8600-8799	63,980.41	292,824.90	292,824.90	63,980.41	0.00	0.00	2,305,695.94	2,305,695.95
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		58,170.95	14,417,177.51	1,072,417.11	541,111.52	(85,638.35)	0.00	37,388,470.26	37,388,470.24
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,157,689.97	1,157,689.97	1,157,689.97	1,157,692.39	0.00	0.00	12,096,227.00	12,096,227.00
Classified Salaries	2000-2999	425,930.79	425,930.79	425,930.79	549,525.50	0.00	0.00	5,654,386.38	5,654,386.37
Employee Benefits	3000-3999	608,659.55	608,659.55	608,659.55	608,661.10	0.00	0.00	7,764,059.35	7,764,059.36
Books and Supplies	4000-4999	560,567.85	560,567.85	560,567.85	560,567.85	0.00	0.00	3,272,635.97	3,272,635.98
Services	5000-5999	909,474.60	909,474.60	909,474.60	909,476.02	0.00	0.00	7,114,508.06	7,114,508.06
Capital Outlay	6000-6999	0.00	184,654.55	184,654.55	184,654.37	0.00	0.00	897,231.94	897,231.93
Other Outgo	7000-7499	0.00	0.00	0.00	742,051.82	(25,934.38)	0.00	716,117.44	716,117.44
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,240,522.46	0.00	0.00	1,240,522.46	1,240,522.46
All Other Financing Uses	7630-7699	0.00	0.00	0.00	650,000.00	0.00	0.00	650,000.00	650,000.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,662,322.76	3,846,977.31	3,846,977.31	6,603,151.51	(25,934.38)	0.00	39,405,688.60	39,405,688.60
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(9,653.07)	0.00	(13,177.36)	
Accounts Receivable	9200-9299	0.00	(503,460.66)	0.00	0.00	(5,377,317.96)	0.00	(5,558,225.81)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	245,961.33	0.00	298,784.23	
Stores	9320	0.00	0.00	0.00	0.00	(373,288.15)	0.00	(365,058.29)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(10,823.44)	0.00	(5,411.72)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	(503,460.66)	0.00	0.00	(5,525,121.29)	0.00	(5,643,088.95)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	409,620.72	0.00	0.00	0.00	(3,198,422.31)	0.00	(2,824,462.12)	
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	(1,606,384.28)	0.00	(803,192.14)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		409,620.72	0.00	0.00	0.00	(4,804,806.59)	0.00	(3,627,654.26)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(409,620.72)	(503,460.66)	0.00	0.00	(720,314.70)	0.00	(2,015,434.69)	
E. NET INCREASE/DECREASE (B - C + D)		(4,013,772.53)	10,066,739.54	(2,774,560.20)	(6,062,039.99)	(780,018.67)	0.00	(4,032,653.03)	(2,017,218.36)
F. ENDING CASH (A + E)		6,293,692.61	16,360,432.15	13,585,871.95	7,523,831.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,743,813.29	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	26,110,206.00	3.63%	27,058,639.07	3.53%	28,014,290.30
2. Federal Revenues	8100-8299	1,283,000.00	(15.59%)	1,083,000.00	(92.34%)	83,000.00
3. Other State Revenues	8300-8599	440,947.01	(5.83%)	415,217.79	(2.90%)	403,159.16
4. Other Local Revenues	8600-8799	1,277,466.79	16.25%	1,485,097.51	.55%	1,493,315.15
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	(5,235,974.26)	1.71%	(5,325,306.21)	3.89%	(5,532,463.32)
6. Total (Sum lines A1 thru A5c)		32,375,645.54	(23.66%)	24,716,648.16	(1.03%)	24,461,301.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,267,194.98		8,637,232.04
b. Step & Column Adjustment				175,002.48		179,459.46
c. Cost-of-Living Adjustment				33,267.97		173,578.86
d. Other Adjustments				(838,233.39)		(9,400.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,267,194.98	(6.80%)	8,637,232.04	3.98%	8,980,870.36
2. Classified Salaries						
a. Base Salaries				3,115,735.75		2,622,778.21
b. Step & Column Adjustment				54,307.46		55,591.87
c. Cost-of-Living Adjustment				5,711.52		53,456.69
d. Other Adjustments				(552,976.52)		(1,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,115,735.75	(15.82%)	2,622,778.21	4.12%	2,730,826.77
3. Employee Benefits	3000-3999	5,501,404.98	(6.08%)	5,166,705.32	3.12%	5,328,003.53
4. Books and Supplies	4000-4999	1,523,958.96	(43.56%)	860,187.81	.56%	865,009.35
5. Services and Other Operating Expenditures	5000-5999	5,160,276.94	(13.76%)	4,450,284.12	2.77%	4,573,622.88
6. Capital Outlay	6000-6999	589,955.40	(77.62%)	132,029.80	0.00%	132,029.80
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	742,051.82	0.00%	742,051.82	0.00%	742,051.82
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(466,630.40)	20.91%	(564,202.23)	(2.19%)	(551,870.42)
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%	650,000.00	0.00%	650,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,674,470.89	(10.26%)	23,937,589.35	3.15%	24,691,066.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,701,174.65		779,058.81		(229,765.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,129,198.39		6,830,373.04		7,609,431.85
2. Ending Fund Balance (Sum lines C and D1)		6,830,373.04		7,609,431.85		7,379,666.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	5,615,456.41		6,477,598.96		6,236,345.59
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 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,214,916.68		1,131,832.89		1,143,321.00
2. Unassigned/Unappropriated	9790	(.05)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,830,373.04		7,609,431.85		7,379,666.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	5,615,456.41		6,477,598.96		6,236,345.59
b. Reserve for Economic Uncertainties	9789	1,214,916.68		1,131,832.89		1,143,321.00
c. Unassigned/Unappropriated	9790	(.05)		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	54,773.52		54,773.52		54,773.52
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,885,146.56		7,664,205.37		7,434,440.11

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 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
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	1,644,311.01	0.00%	1,644,311.01	0.00%	1,644,311.01
3. Other State Revenues	8300-8599	5,260,327.00	(7.20%)	4,881,606.42	2.69%	5,012,969.49
4. Other Local Revenues	8600-8799	1,014,372.82	(19.10%)	820,598.44	0.00%	820,598.44
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	5,235,974.26	1.71%	5,325,306.21	3.89%	5,532,463.32
6. Total (Sum lines A1 thru A5c)		13,154,985.09	(3.67%)	12,671,822.08	2.67%	13,010,342.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,351,243.51		3,458,994.96
b. Step & Column Adjustment				63,402.70		68,918.61
c. Cost-of-Living Adjustment				7,457.22		62,852.75
d. Other Adjustments				36,891.53		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,351,243.51	3.22%	3,458,994.96	(.53%)	3,440,766.32
2. Classified Salaries						
a. Base Salaries				2,984,132.18		3,031,608.16
b. Step & Column Adjustment				59,635.92		64,865.73
c. Cost-of-Living Adjustment				3,447.58		60,345.24
d. Other Adjustments				(15,607.52)		(500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,984,132.18	1.59%	3,031,608.16	4.11%	3,156,319.13
3. Employee Benefits	3000-3999	2,623,589.88	(1.00%)	2,597,354.04	2.43%	2,660,574.57
4. Books and Supplies	4000-4999	2,001,288.79	3.06%	2,062,448.17	(27.85%)	1,488,032.58
5. Services and Other Operating Expenditures	5000-5999	1,910,823.54	(6.10%)	1,794,223.94	2.59%	1,840,728.38
6. Capital Outlay	6000-6999	352,570.42	(12.85%)	307,276.53	0.00%	307,276.53
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	440,696.02	22.14%	538,267.85	(2.29%)	525,936.04
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)		13,822,751.84	(.24%)	13,790,173.65	(2.69%)	13,419,633.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(667,766.75)		(1,118,351.57)		(409,291.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,994,767.64		5,327,000.89		4,208,649.32
2. Ending Fund Balance (Sum lines C and D1)		5,327,000.89		4,208,649.32		3,799,358.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,327,000.89		4,208,649.32		3,799,358.03
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,327,000.89		4,208,649.32		3,799,358.03
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 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	26,110,206.00	3.63%	27,058,639.07	3.53%	28,014,290.30
2. Federal Revenues	8100-8299	2,927,311.01	(6.83%)	2,727,311.01	(36.67%)	1,727,311.01
3. Other State Revenues	8300-8599	5,701,274.01	(7.09%)	5,296,824.21	2.25%	5,416,128.65
4. Other Local Revenues	8600-8799	2,291,839.61	.60%	2,305,695.95	.36%	2,313,913.59
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)		45,530,630.63	(17.88%)	37,388,470.24	.22%	37,471,643.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,618,438.49		12,096,227.00
b. Step & Column Adjustment				238,405.18		248,378.07
c. Cost-of-Living Adjustment				40,725.19		236,431.61
d. Other Adjustments				(801,341.86)		(159,400.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,618,438.49	(4.14%)	12,096,227.00	2.69%	12,421,636.68
2. Classified Salaries						
a. Base Salaries				6,099,867.93		5,654,386.37
b. Step & Column Adjustment				113,943.38		120,457.60
c. Cost-of-Living Adjustment				9,159.10		113,801.93
d. Other Adjustments				(568,584.04)		(1,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,099,867.93	(7.30%)	5,654,386.37	4.12%	5,887,145.90
3. Employee Benefits	3000-3999	8,124,994.86	(4.44%)	7,764,059.36	2.89%	7,988,578.10
4. Books and Supplies	4000-4999	3,525,247.75	(17.09%)	2,922,635.98	(19.49%)	2,353,041.93
5. Services and Other Operating Expenditures	5000-5999	7,071,100.48	(11.69%)	6,244,508.06	2.72%	6,414,351.26
6. Capital Outlay	6000-6999	942,525.82	(53.39%)	439,306.33	0.00%	439,306.33
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	742,051.82	0.00%	742,051.82	0.00%	742,051.82
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,934.38)	0.00%	(25,934.38)	0.00%	(25,934.38)
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%	650,000.00	0.00%	650,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,497,222.73	(6.84%)	37,727,763.00	1.02%	38,110,700.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,033,407.90		(339,292.76)		(639,056.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,123,966.03		12,157,373.93		11,818,081.17
2. Ending Fund Balance (Sum lines C and D1)		12,157,373.93		11,818,081.17		11,179,024.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,327,000.89		4,208,649.32		3,799,358.03
c. Committed						
1. Stabilization Arrangements	9750	5,615,456.41		6,477,598.96		6,236,345.59
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 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,214,916.68		1,131,832.89		1,143,321.00
2. Unassigned/Unappropriated	9790	(.05)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,157,373.93		11,818,081.17		11,179,024.62
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	5,615,456.41		6,477,598.96		6,236,345.59
b. Reserve for Economic Uncertainties	9789	1,214,916.68		1,131,832.89		1,143,321.00
c. Unassigned/Unappropriated	9790	(.05)		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	54,773.52		54,773.52		54,773.52
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,885,146.56		7,664,205.37		7,434,440.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.00%		20.31%		19.51%
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):		Plumas SELPA				
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,428.55		1,335.94		1,298.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,497,222.73		37,727,763.00		38,110,700.10
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)		40,497,222.73		37,727,763.00		38,110,700.10
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)		1,214,916.68		1,131,832.89		1,143,321.00
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)		1,214,916.68		1,131,832.89		1,143,321.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,497,222.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,249,622.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	942,525.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	742,051.82
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,240,522.46
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	520,433.13
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,445,533.23
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	512,099.52
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				36,314,166.61
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,428.55
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,420.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			34,734,364.48	22,825.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			34,734,364.48	22,825.73
B. Required effort (Line A.2 times 90%)			31,260,928.03	20,543.16
C. Current year expenditures (Line I.E and Line II.B)			36,314,166.61	25,420.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 315,839.34
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 26,364,555.74

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. (1.00)
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,758,644.35
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,089,175.49

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	86,739.60
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	51,322.48
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	122.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	(1.00)
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,986,002.92
9. Carry-Forward Adjustment (Part IV, Line F)	813,479.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,799,482.85
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,825,381.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,878,264.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,087,206.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	460,107.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	638,358.38
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,775.88
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,362.06
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,225,551.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	10,044.64
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	(1.00)
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,157,094.72
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,579,680.69
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	36,898,828.31
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.09%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	10.30%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,986,002.92
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(556,354.32)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.38%) times Part III, Line B19); zero if negative	813,479.92
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.76%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	813,479.92
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	813,479.92

Approved indirect cost rate: 4.38%

Highest rate used in any program: 8.76%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,153,132.60	50,507.21	4.38%
01	3010	451,169.26	19,761.21	4.38%
01	3310	416,403.24	18,238.46	4.38%
01	3385	20,011.20	876.49	4.38%
01	3550	21,492.70	852.30	3.97%
01	4035	75,138.70	3,291.08	4.38%
01	4127	45,702.54	2,001.77	4.38%
01	4203	1,752.62	76.76	4.38%
01	4510	5,110.43	223.84	4.38%
01	6010	94,544.01	4,141.03	4.38%
01	6019	19,571.72	857.24	4.38%
01	6053	7,493.39	328.21	4.38%
01	6266	32,808.09	940.40	2.87%
01	6383	352,000.01	30,835.20	8.76%
01	6387	141,762.30	6,209.19	4.38%
01	6500	5,011,154.16	219,488.55	4.38%
01	6520	43,136.63	1,889.38	4.38%
01	6536	212.27	9.30	4.38%
01	6547	42,462.03	1,859.84	4.38%
01	6770	297,924.07	3,495.54	1.17%
01	7085	18,766.39	821.97	4.38%
01	7339	15,985.71	700.17	4.38%
01	7370	131,340.26	2,502.70	1.91%
01	7413	42,768.30	1,873.25	4.38%
01	7435	37,081.59	1,624.17	4.38%
01	8150	1,300,194.82	66,491.70	5.11%
01	9010	2,498,996.51	799.06	0.03%
11	6391	1,157,094.72	25,934.38	2.24%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(1,825.40)	0.00	(25,934.38)				
Other Sources/Uses Detail					0.00	1,398,929.96		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,825.40	0.00	25,934.38	0.00				
Other Sources/Uses Detail					632,006.84	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					766,923.12	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
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		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	1,519.23	1,428.55		
	Charter School	0.00	0.00		
	Total ADA	1,519.23	1,428.55	(6.0%)	Not Met
1st Subsequent Year (2026-27)	District Regular	1,475.21	1,332.42		
	Charter School				
	Total ADA	1,475.21	1,332.42	(9.7%)	Not Met
2nd Subsequent Year (2027-28)	District Regular	1,418.84	1,294.29		
	Charter School				
	Total ADA	1,418.84	1,294.29	(8.8%)	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections 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)

Updated with P-1 certification and cohort survival calculation.

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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	1,565.00	1,553.00		
Charter School				
Total Enrollment	1,565.00	1,553.00	(.8%)	Met
1st Subsequent Year (2026-27)				
District Regular	1,491.00	1,479.00		
Charter School				
Total Enrollment	1,491.00	1,479.00	(.8%)	Met
2nd Subsequent Year (2027-28)				
District Regular	1,449.00	1,437.00		
Charter School				
Total Enrollment	1,449.00	1,437.00	(.8%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	1,429	1,553		
Charter School	0			
Total ADA/Enrollment	1,429	1,553	92.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	1,332	1,479		
Charter School				
Total ADA/Enrollment	1,332	1,479	90.1%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	1,294	1,437		
Charter School				
Total ADA/Enrollment	1,294	1,437	90.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

While current year is closer to 92% prior years and current district climate projections at 90% are being used.

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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	28,599,789.16		
1st Subsequent Year (2026-27)	29,849,374.29	30,925,028.00	3.6%	Not Met
2nd Subsequent Year (2027-28)	31,127,018.36	31,998,943.00	2.8%	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 first interim projections 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 primary driver of the increase is the update from projected property tax revenue to P-1 certified property tax data. Property tax revenue is now projected to increase 9.47% over the prior year, compared with the 4.58% growth assumption used at First Interim, which was based on historical trends. The updated P-1 certification reflects stronger than anticipated property tax growth, resulting in the corresponding increase in LCFF revenue.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	17,356,703.65	
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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	17,884,335.71		
1st Subsequent Year (2026-27)	16,426,715.57	22,047,066.89	74.5%	Met
2nd Subsequent Year (2027-28)	17,039,700.66	22,800,544.09	74.7%	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 projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the allowable standard due to the implementation of the District's Fiscal Stabilization Plan and updated multiyear staffing assumptions incorporated in the Second Interim Report.

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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	3,012,873.07	2,927,311.01	-2.8%	No
1st Subsequent Year (2026-27)	2,697,011.01	2,727,311.01	1.1%	No
2nd Subsequent Year (2027-28)	2,697,011.01	1,727,311.01	-36.0%	Yes

Explanation:
(required if Yes)

Declining enrollment impacts overall revenue projections, resulting in lower allocations year over year across several funding sources. Secure Rural Schools funding has been approved for 2024 to 2025, 2025 to 2026, and 2026 to 2027; however, no authorization currently exists for 2027 to 2028, and therefore that revenue is not included in the final year of the projection.

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

Current Year (2025-26)	5,737,027.16	5,701,274.01	-.6%	No
1st Subsequent Year (2026-27)	4,716,623.56	5,296,824.21	12.3%	Yes
2nd Subsequent Year (2027-28)	4,766,330.00	5,416,128.65	13.6%	Yes

Explanation:
(required if Yes)

The Student Support and Professional Development Discretionary Block Grant is a one time State grant received in the current year, which accounts for the projected decrease in State revenue in 2026 to 2027 as the funding is not ongoing. The following grants are projected to expire in 2025-2026: • Early Education Universal Prekindergarten Planning and Implementation Grant • Educator Effectiveness Grant • A-G Access Success Grant • Mental Health Services Plumas Grant

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

Current Year (2025-26)	2,275,461.24	2,291,839.61	.7%	No
1st Subsequent Year (2026-27)	2,074,644.34	2,305,695.95	11.1%	Yes
2nd Subsequent Year (2027-28)	2,124,644.34	2,313,913.59	8.9%	Yes

Explanation:
(required if Yes)

Local revenue projections were increased to reflect updated lease revenues and interest earnings. In addition, a one time local revenue of approximately \$200,000 is projected in 2026 to 2027 from the sale of the Taylorsville property.

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

Current Year (2025-26)	4,578,243.68	3,525,247.75	-23.0%	Yes
1st Subsequent Year (2026-27)	3,249,885.35	2,922,635.98	-10.1%	Yes
2nd Subsequent Year (2027-28)	2,734,002.74	2,353,041.93	-13.9%	Yes

Explanation:
(required if Yes)

Supply expenditures are projected to decrease in 2026-27 due to reductions in discretionary spending and operational cost containment measures included in the District's Fiscal Stabilization Plan. Budgets for supplies and materials were reduced to align expenditures with available revenues and support fiscal recovery efforts. Projections were based on current spending trends and adjusted to reflect tighter purchasing controls and operational efficiencies.

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

Current Year (2025-26)	7,158,072.81	7,071,100.48	-1.2%	No
1st Subsequent Year (2026-27)	6,942,653.42	6,244,508.06	-10.1%	Yes
2nd Subsequent Year (2027-28)	7,209,221.99	6,414,351.26	-11.0%	Yes

Explanation:
(required if Yes)

changed by more than the allowable standard due to the implementation of the District's Fiscal Stabilization Plan and updated multiyear staffing assumptions incorporated in the Second Interim Report.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	11,025,361.47	10,920,424.63	-1.0%	Met
1st Subsequent Year (2026-27)	9,488,278.91	10,329,831.17	8.9%	Not Met
2nd Subsequent Year (2027-28)	9,587,985.35	9,457,353.25	-1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	11,736,316.49	10,596,348.23	-9.7%	Not Met
1st Subsequent Year (2026-27)	10,192,538.77	9,167,144.04	-10.1%	Not Met
2nd Subsequent Year (2027-28)	9,943,224.73	8,767,393.19	-11.8%	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 first interim projections 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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Declining enrollment impacts overall revenue projections, resulting in lower allocations year over year across several funding sources. Secure Rural Schools funding has been approved for 2024 to 2025, 2025 to 2026, and 2026 to 2027; however, no authorization currently exists for 2027 to 2028, and therefore that revenue is not included in the final year of the projection.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The Student Support and Professional Development Discretionary Block Grant is a one time State grant received in the current year, which accounts for the projected decrease in State revenue in 2026 to 2027 as the funding is not ongoing. The following grants are projected to expire in 2025-2026: • Early Education Universal Prekindergarten Planning and Implementation Grant • Educator Effectiveness Grant • A-G Access Success Grant • Mental Health Services Plumas Grant</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Local revenue projections were increased to reflect updated lease revenues and interest earnings. In addition, a one time local revenue of approximately \$200,000 is projected in 2026 to 2027 from the sale of the Taylorsville property.</p>

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Supply expenditures are projected to decrease in 2026-27 due to reductions in discretionary spending and operational cost containment measures included in the District's Fiscal Stabilization Plan. Budgets for supplies and materials were reduced to align expenditures with available revenues and support fiscal recovery efforts. Projections were based on current spending trends and adjusted to reflect tighter purchasing controls and operational efficiencies.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>changed by more than the allowable standard due to the implementation of the District's Fiscal Stabilization Plan and updated multiyear staffing assumptions incorporated in the Second Interim Report.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,334,130.85	1,584,567.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,501,923.93	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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)	17.0%	20.3%	19.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	6.8%	6.5%

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 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, 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)	5,701,174.65	26,674,470.89	N/A
1st Subsequent Year (2026-27)	779,058.81	23,937,589.35	N/A	Met
2nd Subsequent Year (2027-28)	(229,765.26)	24,691,066.55	.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

Unrestricted deficit spending exceeds the standard in the third year of the multiyear projection due to the timing of savings associated with the District's Fiscal Stabilization Plan. While approximately \$9.5 million in ongoing reductions have been identified and incorporated into the projections, many staffing and operational changes will be implemented during the 2026-27 fiscal year. As a result, the full realization of these savings will not be confirmed until the 2026-27 First Interim Report after staffing assignments, bumping rights, and operational adjustments are finalized. The District will continue implementing the stabilization plan and closely monitoring expenditures to ensure long term fiscal balance.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	12,157,373.93	Met
1st Subsequent Year (2026-27)	11,818,081.17	Met
2nd Subsequent Year (2027-28)	11,179,024.62	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	10,776,466.32	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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.)	1,429	1,336	1,298
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):

Plumas SELPA

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	40,497,222.73	37,727,763.00	38,110,700.10
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)	40,497,222.73	37,727,763.00	38,110,700.10

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,214,916.68	1,131,832.89	1,143,321.00
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)	1,214,916.68	1,131,832.89	1,143,321.00

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	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	5,615,456.41	6,477,598.96	6,236,345.59
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,214,916.68	1,131,832.89	1,143,321.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(.05)	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	54,773.52	54,773.52	54,773.52
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)	6,885,146.56	7,664,205.37	7,434,440.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	20.31%	19.51%
District's Reserve Standard (Section 10B, Line 7):	1,214,916.68	1,131,832.89	1,143,321.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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 first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

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 RuralSchools 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(4,840,390.69)	(5,235,974.26)	8.2%	395,583.57	Not Met
1st Subsequent Year (2026-27)	(4,984,679.34)	5,325,306.00	-206.8%	(10,309,985.34)	Not Met
2nd Subsequent Year (2027-28)	(5,096,460.40)	5,532,463.00	-208.6%	(10,628,923.40)	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)	1,398,929.96	1,398,929.96	0.0%	0.00	Met
1st Subsequent Year (2026-27)	1,240,522.46	1,240,522.46	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	1,240,522.46	1,240,522.46	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 increase in transfers primarily reflects the addition of indirect cost charges within restricted program budgets to more accurately account for the full cost of administering those programs. Indirect costs are transferred to the unrestricted General Fund in accordance with the District's approved indirect cost rate.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim 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)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
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

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

--

2	OPEB Liabilities	First Interim	
		(Form 01CSI, Item S7A)	Second Interim
	a. Total OPEB liability	1,065,550.00	1,065,550.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,065,550.00	1,065,550.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2024

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

3	OPEB Contributions	First Interim	
		(Form 01CSI, Item S7A)	Second Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		0.00

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

Current Year (2025-26)	170,351.40	175,157.55
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	11
1st Subsequent Year (2026-27)	11	11
2nd Subsequent Year (2027-28)	11	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)
-
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
-

		First Interim	
		(Form 01CSI, Item S7B)	Second Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	0.00	0.00
	b. Unfunded liability for self-insurance programs	0.00	0.00

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

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 first interim projections, 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 first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	139.00	126.57	102.00	102.00

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

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	161.98	130.83	105.86	105.86

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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	18.72	16.02	14.00	14.00

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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?
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.

- | | |
|--|---|
| <p>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)</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A2. Is the system of personnel position control independent from the payroll system?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A3. Is enrollment decreasing in both the prior and current fiscal years?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>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?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A7. Is the district's financial system independent of the county office system?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>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.)</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |

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 Second Interim Criteria and Standards Review

Second 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:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>

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.	<u>Passed</u>
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.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
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.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

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**

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

Plumas Unified

Plumas County

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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**

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

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

INTRA-FD-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
3/6/2026 7:02:20 AM

32-66969-0000000

Second Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas Unified

Plumas County

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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) - 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
01-3010-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	3010	9740	\$66.00
01-3310-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	3310	9740	\$12,621.82
01-3315-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	3315	9740	\$21,782.00
01-4201-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	4201	9740	\$2,232.00
01-4203-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	4203	9740	\$9,674.00
01-4510-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	4510	9740	\$5,711.01
01-6010-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	6010	9740	\$2,162.04
01-6053-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	6053	9740	\$175,789.26
01-6387-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	6387	9740	\$40,673.68
01-6520-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	6520	9740	\$18,870.28
01-7010-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	7010	9740	\$1,117.21
01-7370-0-0000-0000-9740 Explanation: Was corrected at 2nd Interim	7370	9740	\$6,832.17

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 - (Warning) - 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 - (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**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Warning) - 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).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>

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

Second 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) - 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) - 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)
Explanation: Fiscal Stabilization Plan was adopted 2.11.26 and implemented in 2nd Interim		
Total of negative resource balances for Fund 01		(\$7,827,665.59)

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**

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

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

INTRA-FD-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)

Explanation: Fiscal Stabilization Plan was adopted 2.11.26 and implemented in 2nd Interim

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/Unappropriated 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**

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	24,823,432.16	13,634,634.14	26,110,206.00	1,286,773.84	5.2%
2) Federal Revenue		8100-8299	983,000.00	1,283,000.00	17,106.82	1,283,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	297,000.00	590,442.00	123,321.47	440,947.01	(149,494.99)	-25.3%
4) Other Local Revenue		8600-8799	773,000.00	1,276,835.03	557,841.90	1,277,466.79	631.76	0.0%
5) TOTAL, REVENUES			26,608,518.99	27,973,709.19	14,332,904.33	29,111,619.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,215,744.91	9,581,739.74	5,159,074.18	9,267,194.98	314,544.76	3.3%
2) Classified Salaries		2000-2999	3,827,551.19	3,530,650.53	1,705,438.96	3,115,735.75	414,914.78	11.8%
3) Employee Benefits		3000-3999	5,202,239.65	5,941,727.47	3,357,152.44	5,501,404.98	440,322.49	7.4%
4) Books and Supplies		4000-4999	766,210.70	1,268,530.80	649,073.96	1,523,958.96	(255,428.16)	-20.1%
5) Services and Other Operating Expenditures		5000-5999	4,020,913.99	5,391,823.97	2,668,730.58	5,160,276.94	231,547.03	4.3%
6) Capital Outlay		6000-6999	1,543,869.07	589,955.40	89,103.44	589,955.40	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,227,039.65	724,394.27	734,489.43	742,051.82	(17,657.55)	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,740.38)	(162,477.37)	(1,970.32)	(466,630.40)	304,153.03	-187.2%
9) TOTAL, EXPENDITURES			25,692,828.78	26,866,344.81	14,361,092.67	25,433,948.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			915,690.21	1,107,364.38	(28,188.34)	3,677,671.37		
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	1,240,522.46	0.00	1,240,522.46	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	450,000.00	8,500,000.00	8,500,000.00	8,500,000.00	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)	(4,840,390.69)	0.00	(5,235,974.26)	(395,583.57)	8.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,527,341.74)	2,419,086.85	8,500,000.00	2,023,503.28		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(7,611,651.53)	3,526,451.23	8,471,811.66	5,701,174.65		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,070.21	1,139,087.58		1,129,198.39	(9,889.19)	-0.9%
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	1,139,087.58		1,129,198.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,070.21	1,139,087.58		1,129,198.39		
2) Ending Balance, June 30 (E + F1e)			(7,438,581.32)	4,665,538.81		6,830,373.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	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		5,615,456.41		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	83,096.27	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,334,130.85	4,665,538.81		1,214,916.68		
Unassigned/Unappropriated Amount		9790	(8,855,808.44)	0.00		(.05)		
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	303,846.00	77,327.00	301,706.00	(2,140.00)	-0.7%
State Aid - Prior Years		8019	0.00	(848.00)	0.00	0.00	848.00	-100.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,256.66	131,375.04	60,684.71	123,660.00	(7,715.04)	-5.9%
Timber Yield Tax		8022	186,630.86	164,637.63	42,597.20	179,996.00	15,358.37	9.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	14,499.00	14,499.00	New
County & District Taxes								
Secured Roll Taxes		8041	25,678,636.98	25,924,593.15	13,859,510.73	27,144,539.00	1,219,945.85	4.7%
Unsecured Roll Taxes		8042	701,598.49	685,991.34	0.00	709,593.00	23,601.66	3.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	22,376.00	22,376.00	New
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	28,598,941.16	15,184,713.14	29,885,715.00	1,286,773.84	4.5%
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)	(3,775,509.00)	(1,550,079.00)	(3,775,509.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,555,518.99	24,823,432.16	13,634,634.14	26,110,206.00	1,286,773.84	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	900,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	83,000.00	83,000.00	17,106.82	83,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			983,000.00	1,283,000.00	17,106.82	1,283,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	73,000.00	75,592.00	75,592.00	75,592.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	200,000.00	514,450.00	42,936.67	360,562.21	(153,887.79)	-29.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	24,000.00	400.00	4,792.80	4,792.80	4,392.80	1,098.2%
TOTAL, OTHER STATE REVENUE			297,000.00	590,442.00	123,321.47	440,947.01	(149,494.99)	-25.3%
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	179,111.80	157,069.70	179,111.80	0.00	0.0%
Interest		8660	150,000.00	248,290.91	168,742.39	248,290.91	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	231,432.32	232,029.81	232,064.08	631.76	0.3%
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	1,276,835.03	557,841.90	1,277,466.79	631.76	0.0%
TOTAL, REVENUES			26,608,518.99	27,973,709.19	14,332,904.33	29,111,619.80	1,137,910.61	4.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,973,047.66	7,693,796.35	3,970,757.60	7,225,770.01	468,026.34	6.1%
Certificated Pupil Support Salaries		1200	373,705.62	409,804.87	220,577.13	395,750.85	14,054.02	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,868,991.63	1,478,138.52	967,739.45	1,645,674.12	(167,535.60)	-11.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,215,744.91	9,581,739.74	5,159,074.18	9,267,194.98	314,544.76	3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	358,159.12	209,214.67	102,632.21	190,727.98	18,486.69	8.8%
Classified Support Salaries		2200	2,121,626.46	2,110,580.54	966,971.10	1,865,963.34	244,617.20	11.6%
Classified Supervisors' and Administrators' Salaries		2300	289,001.35	285,216.02	169,782.52	261,301.49	23,914.53	8.4%
Clerical, Technical and Office Salaries		2400	1,007,601.49	880,078.52	427,979.76	752,610.52	127,468.00	14.5%
Other Classified Salaries		2900	51,162.77	45,560.78	38,073.37	45,132.42	428.36	0.9%
TOTAL, CLASSIFIED SALARIES			3,827,551.19	3,530,650.53	1,705,438.96	3,115,735.75	414,914.78	11.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,461,860.78	1,592,015.90	910,705.32	1,630,551.43	(38,535.53)	-2.4%
PERS		3201-3202	1,106,338.80	956,479.14	446,654.13	748,621.84	207,857.30	21.7%
OASDI/Medicare/Alternative		3301-3302	486,873.35	383,119.31	213,143.38	347,477.55	35,641.76	9.3%
Health and Welfare Benefits		3401-3402	1,719,235.54	1,894,604.68	1,071,316.77	1,875,256.84	19,347.84	1.0%
Unemployment Insurance		3501-3502	5,654.92	23,930.22	19,761.78	28,676.83	(4,746.61)	-19.8%
Workers' Compensation		3601-3602	422,276.26	637,889.39	239,066.53	412,325.51	225,563.88	35.4%
OPEB, Allocated		3701-3702	0.00	158,100.05	160,915.75	162,906.20	(4,806.15)	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	295,588.78	295,588.78	295,588.78	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,202,239.65	5,941,727.47	3,357,152.44	5,501,404.98	440,322.49	7.4%

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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,724.64	73,611.74	84,418.83	(81,694.19)	-2,998.3%
Books and Other Reference Materials		4200	3,005.07	2,676.35	8,957.25	10,276.66	(7,600.31)	-284.0%
Materials and Supplies		4300	746,899.62	985,369.61	297,818.87	955,045.55	30,324.06	3.1%
Noncapitalized Equipment		4400	16,306.01	277,760.20	268,686.10	474,217.92	(196,457.72)	-70.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			766,210.70	1,268,530.80	649,073.96	1,523,958.96	(255,428.16)	-20.1%
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	71,753.86	14,710.88	52,154.99	19,598.87	27.3%
Dues and Memberships		5300	25,870.00	23,462.10	20,853.48	21,653.48	1,808.62	7.7%
Insurance		5400-5450	492,731.25	616,690.98	582,309.05	616,690.98	0.00	0.0%
Operations and Housekeeping Services		5500	1,403,733.85	1,519,664.81	704,911.34	1,548,826.57	(29,161.76)	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	395,657.74	587,922.72	516,746.95	742,165.76	(154,243.04)	-26.2%
Transfers of Direct Costs		5710	(69,677.10)	29,882.48	(2,157.43)	(32,935.74)	62,818.22	210.2%
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	2,473,338.16	796,249.74	2,144,132.02	329,206.14	13.3%
Communications		5900	56,915.40	70,934.26	35,106.57	69,414.28	1,519.98	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,020,913.99	5,391,823.97	2,668,730.58	5,160,276.94	231,547.03	4.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,085,943.47	132,029.80	89,103.44	132,029.80	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	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	589,955.40	89,103.44	589,955.40	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	350,000.00	260,235.10	246,892.65	246,892.65	13,342.45	5.1%
Other Debt Service - Principal		7439	877,039.65	464,159.17	487,596.78	495,159.17	(31,000.00)	-6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,227,039.65	724,394.27	734,489.43	742,051.82	(17,657.55)	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(84,806.00)	(136,542.99)	(1,970.32)	(440,696.02)	304,153.03	-222.8%
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)	(162,477.37)	(1,970.32)	(466,630.40)	304,153.03	-187.2%
TOTAL, EXPENDITURES			25,692,828.78	26,866,344.81	14,361,092.67	25,433,948.43	1,432,396.38	5.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	608,515.62	0.00	608,515.62	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	316,003.42	632,006.84	0.00	632,006.84	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			847,973.28	1,240,522.46	0.00	1,240,522.46	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	8,500,000.00	8,500,000.00	8,500,000.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	450,000.00	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			450,000.00	8,500,000.00	8,500,000.00	8,500,000.00	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)	(4,840,390.69)	0.00	(5,235,974.26)	(395,583.57)	8.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,129,368.46)	(4,840,390.69)	0.00	(5,235,974.26)	(395,583.57)	8.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(8,527,341.74)	2,419,086.85	8,500,000.00	2,023,503.28	(395,583.57)	-16.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,729,873.07	518,814.10	1,644,311.01	(85,562.06)	-4.9%
3) Other State Revenue		8300-8599	5,680,479.26	5,146,585.16	4,589,746.90	5,260,327.00	113,741.84	2.2%
4) Other Local Revenue		8600-8799	820,598.44	998,626.21	187,268.81	1,014,372.82	15,746.61	1.6%
5) TOTAL, REVENUES			7,943,146.96	7,875,084.44	5,295,829.81	7,919,010.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,844,408.63	3,242,064.21	1,582,688.70	3,351,243.51	(109,179.30)	-3.4%
2) Classified Salaries		2000-2999	4,588,101.96	3,082,252.18	1,930,163.82	2,984,132.18	98,120.00	3.2%
3) Employee Benefits		3000-3999	4,040,916.80	2,735,381.09	1,558,432.04	2,623,589.88	111,791.21	4.1%
4) Books and Supplies		4000-4999	2,859,683.23	3,309,712.88	408,625.16	2,001,288.79	1,308,424.09	39.5%
5) Services and Other Operating Expenditures		5000-5999	1,276,635.13	1,766,248.84	422,460.67	1,910,823.54	(144,574.70)	-8.2%
6) Capital Outlay		6000-6999	235,674.49	358,185.59	77,517.56	352,570.42	5,615.17	1.6%
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	136,542.99	1,970.32	440,696.02	(304,153.03)	-222.8%
9) TOTAL, EXPENDITURES			17,930,226.24	14,630,387.78	5,981,858.27	13,664,344.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,987,079.28)	(6,755,303.34)	(686,028.46)	(5,745,333.51)		
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	158,407.50	158,407.50	158,407.50	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	8,129,368.46	4,840,390.69	0.00	5,235,974.26	395,583.57	8.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,129,368.46	4,681,983.19	(158,407.50)	5,077,566.76		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,857,710.82)	(2,073,320.15)	(844,435.96)	(667,766.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,109,625.86	5,994,989.73		5,994,767.64	(222.09)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,109,625.86	5,994,989.73		5,994,767.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,109,625.86	5,994,989.73		5,994,767.64		
2) Ending Balance, June 30 (E + F1e)			4,251,915.04	3,921,669.58		5,327,000.89		
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	4,251,915.04	3,921,669.58		5,327,000.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	561,772.37	473,183.00	0.00	465,800.00	(7,383.00)	-1.6%
Special Education Discretionary Grants		8182	50,477.04	46,912.00	21,900.00	47,030.00	118.00	0.3%
Child Nutrition Programs		8220	0.00	129,701.06	436,818.34	0.00	(129,701.06)	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	664,178.00	635,266.00	0.00	635,266.00	0.00	0.0%
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	80,488.00	0.00	80,432.00	(56.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	2,232.00	0.00	2,232.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	9,674.00	689.76	9,674.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	45,000.00	47,796.00	0.00	99,256.00	51,460.00	107.7%
Career and Technical Education	3500-3599	8290	23,444.00	22,345.00	0.00	22,345.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	14,523.85	282,276.01	59,406.00	282,276.01	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,442,069.26	1,729,873.07	518,814.10	1,644,311.01	(85,562.06)	-4.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	1,778,144.00	1,818,998.00	1,637,098.00	1,791,863.00	(27,135.00)	-1.5%
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	143,816.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	106,776.00	115,310.04	44,856.43	115,310.04	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	936,369.00	1,459,164.00	1,313,248.00	1,459,164.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	104,213.86	101,486.17	13,102.92	101,486.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	341,160.83	166,992.17	166,992.17	166,992.17	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	254,843.00	284,634.00	256,170.00	284,634.00	0.00	0.0%
Specialized Secondary	7370	8590	57,139.37	157,139.37	84,349.97	157,139.37	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,101,833.20	1,042,861.41	930,113.41	1,183,738.25	140,876.84	13.5%
TOTAL, OTHER STATE REVENUE			5,680,479.26	5,146,585.16	4,589,746.90	5,260,327.00	113,741.84	2.2%
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	2,525.99	0.00	0.00	(2,525.99)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	175,501.78	184,888.25	193,774.38	18,272.60	10.4%

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)
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	998,626.21	187,268.81	1,014,372.82	15,746.61	1.6%
TOTAL, REVENUES			7,943,146.96	7,875,084.44	5,295,829.81	7,919,010.83	43,926.39	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,365,998.16	2,357,784.33	1,048,897.51	2,497,479.18	(139,694.85)	-5.9%
Certificated Pupil Support Salaries		1200	895,850.18	574,513.98	315,471.37	512,597.36	61,916.62	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	582,560.29	309,765.90	218,319.82	341,166.97	(31,401.07)	-10.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,844,408.63	3,242,064.21	1,582,688.70	3,351,243.51	(109,179.30)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,674,985.99	1,558,626.74	930,212.16	1,700,677.45	(142,050.71)	-9.1%
Classified Support Salaries		2200	1,462,808.01	1,228,328.48	821,501.30	992,767.30	235,561.18	19.2%
Classified Supervisors' and Administrators' Salaries		2300	227,276.67	156,225.03	90,640.50	157,726.79	(1,501.76)	-1.0%
Clerical, Technical and Office Salaries		2400	136,220.97	97,199.40	48,548.88	83,600.80	13,598.60	14.0%
Other Classified Salaries		2900	86,810.32	41,872.53	39,260.98	49,359.84	(7,487.31)	-17.9%
TOTAL, CLASSIFIED SALARIES			4,588,101.96	3,082,252.18	1,930,163.82	2,984,132.18	98,120.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	769,375.46	536,075.93	270,323.34	535,654.15	421.78	0.1%
PERS		3201-3202	1,284,606.06	820,916.23	510,902.73	772,708.48	48,207.75	5.9%
OASDI/Medicare/Alternative		3301-3302	444,519.40	270,855.97	163,109.41	254,246.97	16,609.00	6.1%
Health and Welfare Benefits		3401-3402	1,188,713.66	884,911.64	489,839.04	850,591.98	34,319.66	3.9%
Unemployment Insurance		3501-3502	16,143.62	7,027.35	1,614.43	2,744.17	4,283.18	61.0%
Workers' Compensation		3601-3602	337,558.60	215,593.97	122,643.09	207,644.13	7,949.84	3.7%
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	2,735,381.09	1,558,432.04	2,623,589.88	111,791.21	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	106,776.00	93,887.08	81,373.41	94,224.93	(337.85)	-0.4%

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Books and Other Reference Materials		4200	31,896.39	56,519.01	26,715.89	76,050.52	(19,531.51)	-34.6%
Materials and Supplies		4300	2,614,877.44	2,888,238.25	222,000.84	1,541,734.34	1,346,503.91	46.6%
Noncapitalized Equipment		4400	106,133.40	232,102.40	75,944.20	250,312.86	(18,210.46)	-7.8%
Food		4700	0.00	38,966.14	2,590.82	38,966.14	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,859,683.23	3,309,712.88	408,625.16	2,001,288.79	1,308,424.09	39.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	241,588.27	252,627.55	5,266.74	252,627.55	0.00	0.0%
Travel and Conferences		5200	44,771.95	168,146.59	28,801.95	207,135.34	(38,988.75)	-23.2%
Dues and Memberships		5300	5,652.00	30,988.03	10,534.68	36,863.68	(5,875.65)	-19.0%
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	4,534.61	6,571.49	(310.25)	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,198.22	108,775.20	79,864.09	118,521.14	(9,745.94)	-9.0%
Transfers of Direct Costs		5710	69,677.10	(29,882.48)	2,157.43	32,935.74	(62,818.22)	210.2%
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	1,228,612.71	290,825.83	1,255,448.60	(26,835.89)	-2.2%
Communications		5900	717.06	720.00	475.34	720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,276,635.13	1,766,248.84	422,460.67	1,910,823.54	(144,574.70)	-8.2%
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	214,188.75	20,043.60	208,708.17	5,480.58	2.6%
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	129,446.44	57,473.96	129,311.85	134.59	0.1%
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	358,185.59	77,517.56	352,570.42	5,615.17	1.6%
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	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	136,542.99	1,970.32	440,696.02	(304,153.03)	-222.8%
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	136,542.99	1,970.32	440,696.02	(304,153.03)	-222.8%
TOTAL, EXPENDITURES			17,930,226.24	14,630,387.78	5,981,858.27	13,664,344.34	966,043.44	6.6%
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	0.00	158,407.50	158,407.50	158,407.50	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	158,407.50	158,407.50	158,407.50	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,129,368.46	4,840,390.69	0.00	5,235,974.26	395,583.57	8.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,129,368.46	4,840,390.69	0.00	5,235,974.26	395,583.57	8.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,129,368.46	4,681,983.19	(158,407.50)	5,077,566.76	(395,583.57)	-8.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,555,518.99	24,823,432.16	13,634,634.14	26,110,206.00	1,286,773.84	5.2%
2) Federal Revenue		8100-8299	2,425,069.26	3,012,873.07	535,920.92	2,927,311.01	(85,562.06)	-2.8%
3) Other State Revenue		8300-8599	5,977,479.26	5,737,027.16	4,713,068.37	5,701,274.01	(35,753.15)	-0.6%
4) Other Local Revenue		8600-8799	1,593,598.44	2,275,461.24	745,110.71	2,291,839.61	16,378.37	0.7%
5) TOTAL, REVENUES			34,551,665.95	35,848,793.63	19,628,734.14	37,030,630.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,060,153.54	12,823,803.95	6,741,762.88	12,618,438.49	205,365.46	1.6%
2) Classified Salaries		2000-2999	8,415,653.15	6,612,902.71	3,635,602.78	6,099,867.93	513,034.78	7.8%
3) Employee Benefits		3000-3999	9,243,156.45	8,677,108.56	4,915,584.48	8,124,994.86	552,113.70	6.4%
4) Books and Supplies		4000-4999	3,625,893.93	4,578,243.68	1,057,699.12	3,525,247.75	1,052,995.93	23.0%
5) Services and Other Operating Expenditures		5000-5999	5,297,549.12	7,158,072.81	3,091,191.25	7,071,100.48	86,972.33	1.2%
6) Capital Outlay		6000-6999	1,779,543.56	948,140.99	166,621.00	942,525.82	5,615.17	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,227,039.65	724,394.27	734,489.43	742,051.82	(17,657.55)	-2.4%
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	41,496,732.59	20,342,950.94	39,098,292.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(9,071,389.07)	(5,647,938.96)	(714,216.80)	(2,067,662.14)		
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	1,398,929.96	158,407.50	1,398,929.96	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	450,000.00	8,500,000.00	8,500,000.00	8,500,000.00	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			(397,973.28)	7,101,070.04	8,341,592.50	7,101,070.04		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(9,469,362.35)	1,453,131.08	7,627,375.70	5,033,407.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,282,696.07	7,134,077.31		7,123,966.03	(10,111.28)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,282,696.07	7,134,077.31		7,123,966.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,282,696.07	7,134,077.31		7,123,966.03		
2) Ending Balance, June 30 (E + F1e)			(3,186,666.28)	8,587,208.39		12,157,373.93		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,251,915.04	3,921,669.58		5,327,000.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		5,615,456.41		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	83,096.27	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,334,130.85	4,665,538.81		1,214,916.68		
Unassigned/Unappropriated Amount		9790	(8,855,808.44)	0.00		(.05)		
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	303,846.00	77,327.00	301,706.00	(2,140.00)	-0.7%
State Aid - Prior Years		8019	0.00	(848.00)	0.00	0.00	848.00	-100.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,256.66	131,375.04	60,684.71	123,660.00	(7,715.04)	-5.9%
Timber Yield Tax		8022	186,630.86	164,637.63	42,597.20	179,996.00	15,358.37	9.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	14,499.00	14,499.00	New
County & District Taxes								
Secured Roll Taxes		8041	25,678,636.98	25,924,593.15	13,859,510.73	27,144,539.00	1,219,945.85	4.7%
Unsecured Roll Taxes		8042	701,598.49	685,991.34	0.00	709,593.00	23,601.66	3.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	22,376.00	22,376.00	New
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	28,598,941.16	15,184,713.14	29,885,715.00	1,286,773.84	4.5%
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)	(3,775,509.00)	(1,550,079.00)	(3,775,509.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,555,518.99	24,823,432.16	13,634,634.14	26,110,206.00	1,286,773.84	5.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	561,772.37	473,183.00	0.00	465,800.00	(7,383.00)	-1.6%
Special Education Discretionary Grants		8182	50,477.04	46,912.00	21,900.00	47,030.00	118.00	0.3%
Child Nutrition Programs		8220	0.00	129,701.06	436,818.34	0.00	(129,701.06)	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	900,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	664,178.00	635,266.00	0.00	635,266.00	0.00	0.0%
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	80,488.00	0.00	80,432.00	(56.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	2,232.00	0.00	2,232.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	9,674.00	689.76	9,674.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	45,000.00	47,796.00	0.00	99,256.00	51,460.00	107.7%
Career and Technical Education	3500-3599	8290	23,444.00	22,345.00	0.00	22,345.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	97,523.85	365,276.01	76,512.82	365,276.01	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,425,069.26	3,012,873.07	535,920.92	2,927,311.01	(85,562.06)	-2.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	1,778,144.00	1,818,998.00	1,637,098.00	1,791,863.00	(27,135.00)	-1.5%
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	143,816.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	73,000.00	75,592.00	75,592.00	75,592.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	306,776.00	629,760.04	87,793.10	475,872.25	(153,887.79)	-24.4%
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	1,459,164.00	1,313,248.00	1,459,164.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	104,213.86	101,486.17	13,102.92	101,486.17	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	166,992.17	166,992.17	166,992.17	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	254,843.00	284,634.00	256,170.00	284,634.00	0.00	0.0%
Specialized Secondary	7370	8590	57,139.37	157,139.37	84,349.97	157,139.37	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,125,833.20	1,043,261.41	934,906.21	1,188,531.05	145,269.64	13.9%
TOTAL, OTHER STATE REVENUE			5,977,479.26	5,737,027.16	4,713,068.37	5,701,274.01	(35,753.15)	-0.6%
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	179,111.80	157,069.70	179,111.80	0.00	0.0%
Interest		8660	150,000.00	250,816.90	168,742.39	248,290.91	(2,525.99)	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	406,934.10	416,918.06	425,838.46	18,904.36	4.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	2,275,461.24	745,110.71	2,291,839.61	16,378.37	0.7%
TOTAL, REVENUES			34,551,665.95	35,848,793.63	19,628,734.14	37,030,630.63	1,181,837.00	3.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,339,045.82	10,051,580.68	5,019,655.11	9,723,249.19	328,331.49	3.3%
Certificated Pupil Support Salaries		1200	1,269,555.80	984,318.85	536,048.50	908,348.21	75,970.64	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,451,551.92	1,787,904.42	1,186,059.27	1,986,841.09	(198,936.67)	-11.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,060,153.54	12,823,803.95	6,741,762.88	12,618,438.49	205,365.46	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,033,145.11	1,767,841.41	1,032,844.37	1,891,405.43	(123,564.02)	-7.0%
Classified Support Salaries		2200	3,584,434.47	3,338,909.02	1,788,472.40	2,858,730.64	480,178.38	14.4%
Classified Supervisors' and Administrators' Salaries		2300	516,278.02	441,441.05	260,423.02	419,028.28	22,412.77	5.1%
Clerical, Technical and Office Salaries		2400	1,143,822.46	977,277.92	476,528.64	836,211.32	141,066.60	14.4%
Other Classified Salaries		2900	137,973.09	87,433.31	77,334.35	94,492.26	(7,058.95)	-8.1%
TOTAL, CLASSIFIED SALARIES			8,415,653.15	6,612,902.71	3,635,602.78	6,099,867.93	513,034.78	7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,231,236.24	2,128,091.83	1,181,028.66	2,166,205.58	(38,113.75)	-1.8%
PERS		3201-3202	2,390,944.86	1,777,395.37	957,556.86	1,521,330.32	256,065.05	14.4%
OASDI/Medicare/Alternative		3301-3302	931,392.75	653,975.28	376,252.79	601,724.52	52,250.76	8.0%
Health and Welfare Benefits		3401-3402	2,907,949.20	2,779,516.32	1,561,155.81	2,725,848.82	53,667.50	1.9%
Unemployment Insurance		3501-3502	21,798.54	30,957.57	21,376.21	31,421.00	(463.43)	-1.5%
Workers' Compensation		3601-3602	759,834.86	853,483.36	361,709.62	619,969.64	233,513.72	27.4%
OPEB, Allocated		3701-3702	0.00	158,100.05	160,915.75	162,906.20	(4,806.15)	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	295,588.78	295,588.78	295,588.78	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,243,156.45	8,677,108.56	4,915,584.48	8,124,994.86	552,113.70	6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	106,776.00	96,611.72	154,985.15	178,643.76	(82,032.04)	-84.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	34,901.46	59,195.36	35,673.14	86,327.18	(27,131.82)	-45.8%
Materials and Supplies		4300	3,361,777.06	3,873,607.86	519,819.71	2,496,779.89	1,376,827.97	35.5%
Noncapitalized Equipment		4400	122,439.41	509,862.60	344,630.30	724,530.78	(214,668.18)	-42.1%
Food		4700	0.00	38,966.14	2,590.82	38,966.14	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,625,893.93	4,578,243.68	1,057,699.12	3,525,247.75	1,052,995.93	23.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	241,588.27	252,627.55	5,266.74	252,627.55	0.00	0.0%
Travel and Conferences		5200	101,156.03	239,900.45	43,512.83	259,290.33	(19,389.88)	-8.1%
Dues and Memberships		5300	31,522.00	54,450.13	31,388.16	58,517.16	(4,067.03)	-7.5%
Insurance		5400-5450	492,731.25	616,690.98	582,309.05	616,690.98	0.00	0.0%
Operations and Housekeeping Services		5500	1,409,995.09	1,525,926.05	709,445.95	1,555,398.06	(29,472.01)	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	486,855.96	696,697.92	596,611.04	860,686.90	(163,988.98)	-23.5%
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	2,477,893.46	3,701,950.87	1,087,075.57	3,399,580.62	302,370.25	8.2%
Communications		5900	57,632.46	71,654.26	35,581.91	70,134.28	1,519.98	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,297,549.12	7,158,072.81	3,091,191.25	7,071,100.48	86,972.33	1.2%
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	346,218.55	109,147.04	340,737.97	5,480.58	1.6%
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	587,372.04	57,473.96	587,237.45	134.59	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			1,779,543.56	948,140.99	166,621.00	942,525.82	5,615.17	0.6%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	350,000.00	260,235.10	246,892.65	246,892.65	13,342.45	5.1%
Other Debt Service - Principal		7439	877,039.65	464,159.17	487,596.78	495,159.17	(31,000.00)	-6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,227,039.65	724,394.27	734,489.43	742,051.82	(17,657.55)	-2.4%
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	41,496,732.59	20,342,950.94	39,098,292.77	2,398,439.82	5.8%
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	766,923.12	158,407.50	766,923.12	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	316,003.42	632,006.84	0.00	632,006.84	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			847,973.28	1,398,929.96	158,407.50	1,398,929.96	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	8,500,000.00	8,500,000.00	8,500,000.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	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			450,000.00	8,500,000.00	8,500,000.00	8,500,000.00	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		
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)	7,101,070.04	8,341,592.50	7,101,070.04	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	999,645.82
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	164,335.53
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	1,158.30
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	21,900.00
3385	Special Ed: IDEA Early Intervention Grants	4,242.31
4035	ESSA: Title II, Part A, Supporting Effective Instruction	2,002.22
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	51,551.69
4201	ESSA: Title III, Immigrant Student Program	2,232.00
4203	ESSA: Title III, English Learner Student Program	7,844.62
4510	Indian Education	6,110.73
6010	After School Education and Safety (ASES)	2,801.13
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	453,075.04
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	193,383.60
6300	Lottery: Instructional Materials	42,443.03
6383	Golden State Pathways Program	1,184,898.79
6387	Career Technical Education Incentive Grant Program	19,020.68
6520	Special Ed: Project Workability I LEA	7,398.99
6536	Special Ed: Dispute Prevention and Dispute Resolution	12,756.84
6547	Special Education Early Intervention Preschool Grant	590,067.06
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	32,757.12
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	111,233.53
7339	Dual Enrollment Opportunities	239,837.02
7370	Supplementary Programs: Specialized Secondary	10,774.20
7399	LCFF Equity Multiplier	102,232.00
7413	A-G Learning Loss Mitigation Grant	11,707.28
7435	Learning Recovery Emergency Block Grant	610,073.08
7810	Other Restricted State	32,499.70
9010	Other Restricted Local	394,383.58
Total, Restricted Balance		5,327,000.89

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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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 EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	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	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	231,701.37	210,818.62		210,818.62	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)			231,701.37	210,818.62		210,818.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,701.37	210,818.62		210,818.62		
2) Ending Balance, June 30 (E + F1e)			231,701.37	210,818.62		210,818.62		
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	231,701.37	210,818.62		210,818.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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 Project Year Totals
8210	Student Activity Funds	210,818.62
Total, Restricted Balance		210,818.62

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)
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	14,801.32	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	485,677.63	485,677.63	179,934.00	485,677.63	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,954.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			485,677.63	485,677.63	198,689.90	485,677.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	410,082.54	654,896.57	123,549.02	654,896.57	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	155,151.77	226,641.16	44,116.65	226,641.16	0.00	0.0%
4) Books and Supplies		4000-4999	147,106.49	147,106.49	9,276.39	147,106.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	128,450.50	128,450.50	27,741.12	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	1,191,654.14	204,683.18	1,191,654.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(389,673.09)	(705,976.51)	(5,993.28)	(705,976.51)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	316,003.42	632,006.84	0.00	632,006.84	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			316,003.42	632,006.84	0.00	632,006.84		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,669.67)	(73,969.67)	(5,993.28)	(73,969.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,357.91	188,292.94		188,292.94	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)			173,357.91	188,292.94		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	188,292.94		188,292.94		
2) Ending Balance, June 30 (E + F1e)			99,688.24	114,323.27		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	107,369.58		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	6,953.69		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	14,801.32	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	14,801.32	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	179,934.00	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	179,934.00	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	3,954.58	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	3,954.58	0.00	0.00	0.0%
TOTAL, REVENUES			485,677.63	485,677.63	198,689.90	485,677.63		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	410,082.54	654,896.57	123,549.02	654,896.57	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			410,082.54	654,896.57	123,549.02	654,896.57	0.00	0.0%
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	105,935.39	23,597.91	105,935.39	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,091.93	20,179.57	1,562.96	20,179.57	0.00	0.0%
Health and Welfare Benefits		3401-3402	51,083.74	72,694.16	14,852.01	72,694.16	0.00	0.0%
Unemployment Insurance		3501-3502	2,959.85	3,077.87	53.91	3,077.87	0.00	0.0%
Workers' Compensation		3601-3602	15,886.83	24,754.17	4,049.86	24,754.17	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			155,151.77	226,641.16	44,116.65	226,641.16	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	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	8,470.45	36,443.60	0.00	0.0%
Noncapitalized Equipment		4400	105,101.43	105,101.43	805.94	105,101.43	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			147,106.49	147,106.49	9,276.39	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	7,608.22	1,750.34	7,795.27	(187.05)	-2.5%
Dues and Memberships		5300	1,250.00	1,270.00	1,270.00	1,270.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	1,611.71	5,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,424.24	44,424.24	20,654.00	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	2,346.07	65,673.59	187.05	0.3%
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	27,741.12	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	1,191,654.14	204,683.18	1,191,654.14		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	316,003.42	632,006.84	0.00	632,006.84	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			316,003.42	632,006.84	0.00	632,006.84	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								
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	632,006.84	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	11.65	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	11.65	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	11.65	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	11.65	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	588.99	608.80		608.80	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)			588.99	608.80		608.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588.99	608.80		608.80		
2) Ending Balance, June 30 (E + F1e)			588.99	608.80		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	608.80		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	11.65	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	11.65	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	11.65	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			0.00	0.00	0.00	0.00		
(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	1,047.98	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,047.98	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	1,047.98	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	1,047.98	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	54,773.52		54,773.52	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	54,773.52		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	54,773.52		54,773.52		
2) Ending Balance, June 30 (E + F1e)			0.00	54,773.52		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	54,773.52		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	1,047.98	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	1,047.98	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,047.98	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	7,766.32	14,000.00	0.00	0.0%
5) TOTAL, REVENUES			14,000.00	14,000.00	7,766.32	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	7,766.32	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	7,766.32	14,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	392,706.47	405,912.62		405,912.62	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)			392,706.47	405,912.62		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	405,912.62		405,912.62		
2) Ending Balance, June 30 (E + F1e)			406,706.47	419,912.62		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		419,912.62		
d) Assigned								
Other Assignments		9780	406,706.47	419,912.62		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		
OTHER LOCAL REVENUE								
Interest		8660	14,000.00	14,000.00	7,766.32	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	7,766.32	14,000.00	0.00	0.0%
TOTAL, REVENUES			14,000.00	14,000.00	7,766.32	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	21,853.16	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	21,853.16	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	0.00	5,658.73	0.00	0.0%
3) Employee Benefits		3000-3999	2,983.59	2,985.04	0.00	2,985.04	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	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	31,544.19	0.00	31,544.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,542.74)	(31,544.19)	21,853.16	(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)	(31,544.19)	21,853.16	(31,544.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,280,123.55	944,016.27		944,016.27	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)			2,280,123.55	944,016.27		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	944,016.27		944,016.27		
2) Ending Balance, June 30 (E + F1e)			2,248,580.81	912,472.08		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								
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	21,853.16	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	21,853.16	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	21,853.16	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	0.00	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	0.00	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	0.00	1,517.11	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	432.89	432.89	0.00	432.89	0.00	0.0%
Health and Welfare Benefits		3401-3402	818.16	819.61	0.00	819.61	0.00	0.0%
Unemployment Insurance		3501-3502	2.83	2.83	0.00	2.83	0.00	0.0%
Workers' Compensation		3601-3602	212.60	212.60	0.00	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	2,985.04	0.00	2,985.04	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%
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	31,544.19	0.00	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	47,400.64	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	47,400.64	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	47,400.64	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	47,400.64	70,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,922,303.64	4,949,021.35		4,949,021.35	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)			4,922,303.64	4,949,021.35		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	4,949,021.35		4,949,021.35		
2) Ending Balance, June 30 (E + F1e)			4,992,303.64	5,019,021.35		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	5,019,021.35		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	47,400.64	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	47,400.64	70,000.00	0.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	47,400.64	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	0.00	0.00	244,288.75	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	244,288.75	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	244,288.75	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	244,288.75	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,085,434.57	14,124,388.64		14,124,388.64	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)			21,085,434.57	14,124,388.64		14,124,388.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,085,434.57	14,124,388.64		14,124,388.64		
2) Ending Balance, June 30 (E + F1e)			21,085,434.57	14,124,388.64		14,124,388.64		
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	4,081,387.50	2,317,098.25		2,317,098.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	17,004,047.07	11,807,290.39		11,807,290.39		
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								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	244,288.75	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	244,288.75	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	244,288.75	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	2,317,098.25
Total, Restricted Balance		2,317,098.25

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	5,050.94	9,200.00	0.00	0.0%
5) TOTAL, REVENUES			9,200.00	9,200.00	5,050.94	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	50.94	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	50.94	9,200.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	508,535.12	512,694.01		512,694.01	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)			508,535.12	512,694.01		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	512,694.01		512,694.01		
2) Ending Net Position, June 30 (E + F1e)			517,735.12	521,894.01		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	492,346.93	521,894.01		496,505.82		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	25,388.19	0.00		25,388.19		
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	5,050.94	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	5,050.94	9,200.00	0.00	0.0%
TOTAL, REVENUES			9,200.00	9,200.00	5,050.94	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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00