

# **HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT**

## **2025-26 1st Interim Financial Report**



## TABLE OF CONTENTS

### OVERVIEW

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Form CI - Interim Certification	3
25-26 1st Interim Property Tax Trend	5
25-26 SSC Dartboard	6
25-26 1st Interim Budget Narrative	7
25-26 1st Interim Ongoing	9
Fund 01 UA to 1st Int to 2nd Int	9
Fund 13	10
Fund 14	11
Fund 17	12
Fund 25	13
25-26 1st Interim MYP Assumptions	14
25-26 1st Interim MYP Overview	16

### FUNDS

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Fund 01: General Fund	17
Fund 13: Cafeteria Fund	42
Fund 14: Deferred Maintenance	47
Fund 17: Special Reserve	51
Fund 25: Developer Fees	54

### FORMS

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ADA - Average Daily Attendance	59
MYP - Multi-Year Projections	63
01 CSI - Criteria and Standards	69
Cashflow	101
LCFF Calculator	103
Technical Review Checks	106

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

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: Joshua Munoz Title: Superintendent/Principal

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2025 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

\_\_\_\_\_  
**POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☒ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_\_  
**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: Aaron Johnson Telephone: (707) 253-6834  
Title: Director of External Business Services E-mail: ajohnson@napacoe.org

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
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

First 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 budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• 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	

**Howell Mountain Elementary School District**  
**Property Tax Revenue Trends**  
**2025-26 1st Interim**

<b>Fiscal Year</b>	<b>J-29- Total</b>	<b>Minus ERAF</b>	<b>NET Taxes</b>	<b>\$ Increase/ Prior Year</b>	<b>% Increase/ Prior Year</b>
2027-28 Projection	2,112,373	0	2,112,373	31,217	1.50%
2026-27 Projection	2,081,156	0	2,081,156	30,756	1.50%
2025-26 1st Interim	2,050,400	0	2,050,400	2,238	0.11%
2024-25	2,048,162	0	2,048,162	156,284	8.26%
2023-24	1,891,878	0	1,891,878	135,625	7.72%
2022-23	1,756,253	0	1,756,253	96,362	5.81%
2021-22	1,659,891	0	1,659,891	46,856	2.90%
2020-21	1,613,035	0	1,613,035	33,694	2.13%
2019-20	1,579,341	0	1,579,341	90,054	6.05%
2018-19	1,489,287	0	1,489,287	86,893	6.20%
2017-18	1,402,394	0	1,402,394	145,277	11.56%
2016-17	1,257,116	0	1,257,116	(31,371)	-2.43%
2015-16	1,288,487	0	1,288,487	61,749	5.03%
2014-15	1,226,738	0	1,226,738	56,589	4.84%
2013-14	1,170,149	0	1,170,149	14,467	1.25%
2012-13	1,155,682	0	1,155,682	7,953	0.69%
2011-12	1,147,729	0	1,147,729	57,351	5.26%
2010-11	1,090,378	0	1,090,378	(31,938)	-2.85%
2009-10	1,122,316	0	1,122,316	45,846	4.26%
2008-09	1,076,470	0	1,076,470	86,819	8.77%
2007-08	989,651	0	989,651	102,107	11.50%
2006-07	887,544	0	887,544	96,019	12.13%
2005-06	791,525	0	791,525	75,177	10.49%
2004-05	716,348	0	716,348		

## SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

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

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

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23	\$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77	\$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

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

<sup>1</sup>Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

<sup>2</sup>Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

<sup>3</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>4</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.

# Howell Mountain Elementary School District

## 2025-26 1st Interim Budget Narrative

California Education Code Section 42131 requires the Howell Mountain Elementary School District to submit two certified financial interim reports per year. This first report is based on data from July 1, 2025 through October 31, 2025. The purpose of these reports is to determine whether or not the District will be able to meet its financial obligations for the remainder of the fiscal year and two successive years. Districts are required to certify one of these three statements:

POSITIVE CERTIFICATION-stating that the District will be able to meet its financial obligation.

QUALIFIED CERTIFICATION-stating that the District may not be able to meet its financial obligations if certain events occur.

NEGATIVE CERTIFICATION-state that the District will not be able to meet its financial obligations.

This 1st Interim Financial Report is based on a series of critical assumptions as outlined in the following narrative.

### Budget Update:

The First Interim Financial Report affords the District's Board, the County Office of Education and the California Department of Education an opportunity to assess how the District is performing financially. Budgets are adopted in June, often before actual funding is known and revisions to the budget are made once the State budget has been adopted. The First Interim Report provides an opportunity to measure actual expenditures and projected expenses as of October 31st. If problems are noted, the District has time to correct the problems prior to becoming insolvent. The Second Interim Report allows for adjustments to the budget based on projected expenses as of January 31st, two thirds through the fiscal year. Second Interim allows the District to adjust projected year expense based on actual expense.

Based on the analysis of the District's Multi-Year Projection, a Qualified Certification for this 1st Interim Financial Report is recommended.

## FUND 01: GENERAL FUND

The following are changes since the Adopted Budget. Review with the Budget Overview following this narrative.

### REVENUE

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The following are changes since the Adopted Budget.

- Property Taxes decreased \$36,323
  - 0.11% Increase per the P-1 property tax estimate, compared to 1.5% originally budgeted
- Federal Revenues increased \$4,937
  - Revised preliminary allocations from CDE for Title I and REAP (decreases) net of carryover of unspent 24-25 funds (increase)
- State Revenues increased \$58,242
  - ELOP minimum entitlement increased from \$50k to \$100k plus the addition of one-time funds including the Student Support and Professional Development Discretionary Block Grant and Learning Recovery Emergency Block Grant.
- Local Revenues decreased \$6,744
  - Carryover of the Certified Wellness Coach Employer Grant

### EXPENDITURES

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- Certificated salaries increased \$11,923
  - Additional stipends & bonuses for SDC Teacher
- Classified salaries increased \$9,637
  - Job reclassifications net of adjustments for non-positional staff salaries
- Benefits increased \$48,067
  - Related to salary increases above as well as employee changes from Open Enrollment.
- Books and Supplies increased \$16,500
  - Supplies for ELOP and general office supplies
- Services and Other Operating Exp increased \$180,684
  - Services not originally included in the budget including Soliant Special Education contract, legal fees, CSBA, TinyEYE, etc.

## **FUND BALANCES**

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### Unrestricted Ending Fund Balance

- Projected fund balance overall in Unrestricted General Fund decreased \$370,191 to an ending fund balance of \$125,955
  - Deficit spending is primarily related to an increase in staffing as well as increased contributions to Special Education. The district will need to transfer funds from the Special Reserve fund and evaluate ongoing costs to realign expenditures to revenues.

### Restricted Ending Fund Balance

- Projected fund balance overall in Restricted General Fund decreased \$57,841 to an ending fund balance of \$505,838
  - Increased deficit spending down of one-time funds including the RRMA. The remaining balance is primarily RRMA, Trinchero and ELOP.



**Howell Mountain Elementary School District**  
**2025-26 1st Interim**  
**Fund 01: General Fund**

	2024-25 Unaudited Actuals			2025-26 Budget			2025-26 1st Interim			Diff from Budget to 1st Interim
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>REVENUES</b>										
LCFF Revenue (8010-8099)	2,121,485	137,769	2,259,254	2,158,221	140,256	2,298,477	2,121,898	140,256	2,262,154	(36,323)
Federal (8100-8299)	-	107,225	107,225	-	78,157	78,157	-	83,094	83,094	4,937
State (8300-8599)	18,843	329,176	348,019	33,495	331,098	364,593	33,213	389,622	422,835	58,242
Local (8600-8799)	51,482	142,195	193,677	20,000	126,844	146,844	21,400	118,700	140,100	(6,744)
<b>TOTAL REVENUES</b>	<b>2,191,810</b>	<b>716,365</b>	<b>2,908,175</b>	<b>2,211,716</b>	<b>676,354</b>	<b>2,888,071</b>	<b>2,176,511</b>	<b>731,671</b>	<b>2,908,182</b>	<b>20,112</b>
<b>EXPENSES</b>										
Certificated Salaries (1000-1999)	686,236	185,250	871,486	803,705	180,036	983,741	817,584	178,080	995,665	11,923
Classified Salaries (2000-2999)	217,126	137,845	354,971	262,350	201,805	464,155	225,114	248,678	473,792	9,637
Employee Benefits (3000-3999)	349,601	211,909	561,510	409,209	209,925	619,133	431,999	235,201	667,200	48,067
Books & Supplies (4000-4999)	41,261	68,601	109,861	53,500	35,564	89,064	65,000	40,564	105,564	16,500
Services & Operating Exp (5000-5999)	452,674	330,924	783,598	372,184	214,619	586,803	442,521	324,966	767,487	180,684
Capital Outlay (6000-6999)	-	15,766	15,766	-	-	-	-	-	-	-
Other Outgo (7100-7299, 7400-7499)	-	293,342	293,342	-	197,841	197,841	-	197,841	197,841	-
Direct/Indirect Support Costs (7300-7399)	(2,459)	2,459	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,744,439</b>	<b>1,246,096</b>	<b>2,990,535</b>	<b>1,900,948</b>	<b>1,039,790</b>	<b>2,940,738</b>	<b>1,982,219</b>	<b>1,225,330</b>	<b>3,207,549</b>	<b>266,811</b>
<b>Excess/Deficiency</b>	<b>447,371</b>	<b>(529,732)</b>	<b>(82,361)</b>	<b>310,768</b>	<b>(363,435)</b>	<b>(52,667)</b>	<b>194,292</b>	<b>(493,659)</b>	<b>(299,366)</b>	<b>(246,699)</b>
<b>OTHER FINANCING SOURCES/USES</b>										
Transfers In (8900-8929)	-	-	-	-	-	-	-	-	-	-
Transfers Out (7600-7699)	106,849	-	106,849	128,046	-	128,046	128,665	-	128,665	620
Contributions (8980-8999)	(451,903)	451,903	-	(294,091)	294,091	-	(435,818)	435,818	-	-
<b>TOTAL OTHER FINANCING</b>	<b>(558,752)</b>	<b>451,903</b>	<b>(106,849)</b>	<b>(422,137)</b>	<b>294,091</b>	<b>(128,046)</b>	<b>(564,483)</b>	<b>435,818</b>	<b>(128,665)</b>	<b>(620)</b>
<b>NET INCREASE/DECREASE</b>	<b>(111,381)</b>	<b>(77,829)</b>	<b>(189,210)</b>	<b>(111,369)</b>	<b>(69,344)</b>	<b>(180,713)</b>	<b>(370,191)</b>	<b>(57,841)</b>	<b>(428,032)</b>	<b>(247,319)</b>
<b>FUND BALANCE</b>										
Beginning Balance (9791)	607,526	641,507	1,249,034	570,542	471,619	1,042,160	496,145	563,679	1,059,824	17,664
Adjustments (9793, 9795)	-	-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE</b>	<b>496,145</b>	<b>563,679</b>	<b>1,059,824</b>	<b>459,173</b>	<b>402,275</b>	<b>861,447</b>	<b>125,955</b>	<b>505,838</b>	<b>631,792</b>	<b>(229,655)</b>

**Howell Mountain Elementary School District**  
**2025-26 1st Interim**  
**Fund 13: Cafeteria Fund**

	2024-25 Unaudited Actuals	2025-26 Budget	2025-26 1st Interim	Diff from Budget to 1st Interim
<b>REVENUES</b>				
LCFF Revenue (8010-8099)	-	-	-	-
Federal Revenues (8100-8299)	71,759	70,000	70,000	-
State Revenues (8300-8599)	42,404	53,000	53,000	-
Local Revenues (8600-8799)	(8,255)	-	-	-
<b>TOTAL REVENUES</b>	<b>105,909</b>	<b>123,000</b>	<b>123,000</b>	<b>-</b>
<b>EXPENSES</b>				
Certificated Salaries (1000-1999)	-	-	-	-
Classified Salaries (2000-2999)	46,516	61,361	48,290	(13,071)
Employee Benefits (3000-3999)	23,867	28,014	28,780	766
Books & Supplies (4000-4999)	117,189	100,671	110,271	9,600
Services & Operating Exp (5000-5999)	4,153	11,000	11,000	-
Capital Outlay (6000-6999)	-	-	-	-
Other Outgo (7100-7299, 7400-7499)	-	-	-	-
Direct/Indirect Support Costs (7300-7399)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>191,726</b>	<b>201,046</b>	<b>198,341</b>	<b>(2,705)</b>
<b>Excess/Deficiency</b>	<b>(85,817)</b>	<b>(78,046)</b>	<b>(75,341)</b>	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In (8900-8929)	56,849	78,046	78,046	-
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>56,849</b>	<b>78,046</b>	<b>78,046</b>	<b>-</b>
<b>NET INCREASE/DECREASE</b>	<b>(28,968)</b>	<b>-</b>	<b>2,705</b>	
<b>FUND BALANCE</b>				
Beginning Balance (9791)	103,015	62,270	74,097	
Adjustments (9793, 9795)	50	-	-	
<b>ENDING BALANCE</b>	<b>74,047</b>	<b>62,270</b>	<b>76,802</b>	

**Howell Mountain Elementary School District**  
**2025-26 1st Interim**  
**Fund 14: Deferred Maintenance**

	2024-25 Unaudited Actuals	2025-26 Budget	2025-26 1st Interim	Diff from Budget to 1st Interim
<b>REVENUES</b>				
LCFF Revenue (8010-8099)	-	-	-	-
Federal Revenues (8100-8299)	-	-	-	-
State Revenues (8300-8599)	-	-	-	-
Local Revenues (8600-8799)	6,971.25	4,500.00	4,500.00	-
<b>TOTAL REVENUES</b>	<b>6,971.25</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>-</b>
<b>EXPENSES</b>				
Certificated Salaries (1000-1999)	-	-	-	-
Classified Salaries (2000-2999)	-	-	-	-
Employee Benefits (3000-3999)	-	-	-	-
Books & Supplies (4000-4999)	-	-	-	-
Services & Operating Exp (5000-5999)	-	15,000.00	15,000.00	-
Capital Outlay (6000-6999)	36,632.20	-	-	-
Other Outgo (7100-7299, 7400-7499)	-	-	-	-
Direct/Indirect Support Costs (7300-7399)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>36,632.20</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>-</b>
<b>Excess/Deficiency</b>	<b>(29,660.95)</b>	<b>(10,500.00)</b>	<b>(10,500.00)</b>	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In (8900-8929)	50,000.00	50,000.00	50,000.00	-
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>-</b>
<b>NET INCREASE/DECREASE</b>	<b>20,339.05</b>	<b>39,500.00</b>	<b>39,500.00</b>	
<b>FUND BALANCE</b>				
Beginning Balance (9791)	249,082.08	251,949.88	269,421.13	
Adjustments (9793, 9795)	-	-	-	
<b>ENDING BALANCE</b>	<b>269,421.13</b>	<b>291,449.88</b>	<b>308,921.13</b>	

**Howell Mountain Elementary School District**  
**2025-26 1st Interim**  
**Fund 17: Special Reserve**

	2024-25 Unaudited Actuals	2025-26 Budget	2025-26 1st Interim	Diff from Budget to 1st Interim
<b>REVENUES</b>				
LCFF Revenue (8010-8099)	-	-	-	-
Federal Revenues (8100-8299)	-	-	-	-
State Revenues (8300-8599)	-	-	-	-
Local Revenues (8600-8799)	12,502.64	10,000.00	10,000.00	-
<b>TOTAL REVENUES</b>	<b>12,502.64</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>-</b>
<b>EXPENSES</b>				
Certificated Salaries (1000-1999)	-	-	-	-
Classified Salaries (2000-2999)	-	-	-	-
Employee Benefits (3000-3999)	-	-	-	-
Books & Supplies (4000-4999)	-	-	-	-
Services & Operating Exp (5000-5999)	-	-	-	-
Capital Outlay (6000-6999)	-	-	-	-
Other Outgo (7100-7299, 7400-7499)	-	-	-	-
Direct/Indirect Support Costs (7300-7399)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess/Deficiency</b>	<b>12,502.64</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In (8900-8929)	-	-	-	-
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/DECREASE</b>	<b>12,502.64</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>FUND BALANCE</b>				
Beginning Balance (9791)	449,831.18	459,831.18	462,333.82	
Adjustments (9793, 9795)	-	-	-	
<b>ENDING BALANCE</b>	<b>462,333.82</b>	<b>469,831.18</b>	<b>472,333.82</b>	

**Howell Mountain Elementary School District**  
**2025-26 1st Interim**  
**Fund 25: Developer Fees**

	2024-25 Unaudited Actuals	2025-26 Budget	2025-26 1st Interim	Diff from Budget to 1st Interim
<b>REVENUES</b>				
LCFF Revenue (8010-8099)	-	-	-	-
Federal Revenues (8100-8299)	-	-	-	-
State Revenues (8300-8599)	-	-	-	-
Local Revenues (8600-8799)	12,213.39	1,000.00	1,000.00	-
<b>TOTAL REVENUES</b>	<b>12,213.39</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>-</b>
<b>EXPENSES</b>				
Certificated Salaries (1000-1999)	-	-	-	-
Classified Salaries (2000-2999)	-	-	-	-
Employee Benefits (3000-3999)	-	-	-	-
Books & Supplies (4000-4999)	-	-	-	-
Services & Operating Exp (5000-5999)	3,589.00	-	-	-
Capital Outlay (6000-6999)	-	-	77,000.00	77,000
Other Outgo (7100-7299, 7400-7499)	-	-	-	-
Direct/Indirect Support Costs (7300-7399)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,589.00</b>	<b>-</b>	<b>77,000.00</b>	<b>77,000</b>
<b>Excess/Deficiency</b>	<b>8,624.39</b>	<b>1,000.00</b>	<b>(76,000.00)</b>	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In (8900-8929)	-	-	619.68	620
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>619.68</b>	<b>620</b>
<b>NET INCREASE/DECREASE</b>	<b>8,624.39</b>	<b>1,000.00</b>	<b>(75,380.32)</b>	
<b>FUND BALANCE</b>				
Beginning Balance (9791)	66,755.93	70,955.93	75,380.32	
Adjustments (9793, 9795)	-	-	-	
<b>ENDING BALANCE</b>	<b>75,380.32</b>	<b>71,955.93</b>	<b>-</b>	

# Howell Mountain Elementary School District 2025-26 1st Interim

## 2025-26 through 2027-28

### Multi-Year Projection Assumptions

The District's Budget and Multi-Year Projection is showing that the District will be able to meet its financial obligations for the next three years and recommends approval of this 2025-26 1st Interim Report. Rate assumptions are based on School Services 2025-26 Governor's State Enacted Budget Dashboard.

The assumptions are as follows:

- Enrollment is estimated at 77 students and 63.78 ADA for the 1st Interim and two subsequent years
  - Flat enrollment and attendance based on current year census day enrollment and P-2 attendance reporting.

#### Revenue

- Property tax increases by 1.50% for each year.
- LCFF revenue will remain at \$54,770 ongoing.
- EPA will remain at \$16,728 ongoing.
- Federal revenue is held flat for all years for REAP, Special Ed IDEA, Title I and Title II.
- Special Ed funding is estimated based on the SELPA allocation and remains flat in all years.
- Lottery revenue is estimated at \$191 and \$82 per ADA for unrestricted and Prop 20 respectively in all years.
- Other State Revenue is held flat for ELOP, Prop 28, and STRS on -behalf. STRS on-behalf revenue is offset by an accompanying expenditure adjustment per GASB 68 and does not represent additional available funding. Removal of HTST reimbursement funding in 26-27
- Ongoing local revenue includes interest and E-rate rebates on internet. One-time local revenue is included in the current year for the remainder of the Certified Wellness Coach grant funding and \$100k per year for 3 years of the Trincherro Grant.

#### Expenditures

- Certificated Staff
  - 1.0 FTE Superintendent/Principal
  - 9.0 FTE Teachers (7 classroom teachers, 1 SDC Teacher, 1 Resource Specialist)
  - 5.5% salary increases are shown in each year in addition to annual step and column increases.
  - Non-positional pay for tutoring using Title I and SLP using Special Education contributions.
  - Non-positional pay for substitute principal and substitute teachers held flat for all years.
- Classified Staff
  - 2.0 FTE Admin Assistant/Secretary
  - 1.0 FTE Custodian
  - 1.0 FTE Food Services Supervisor
  - 1.0 FTE Certified Wellness Coach I
  - 0.75 FTE Parent Liaison
  - 2.375 FTE Paraeducators (1.375 FTE 1:1 aides, 0.375 FTE library technician, 0.625 TK after care)
  - No salary increases are shown in any of the years other than annual step and column increases
  - Non-positional pay for OT is estimated at historical service levels in all years except bilingual community outreach, which is estimated at 25 hours per month for 2.0 FTE Admin Assistant/Secretary in all years.
- Benefits
  - Health and Welfare benefits are capped at \$12,000 for single, \$14,000 for two-party and \$16,000 for family coverage.
  - Retirement:

Fiscal Year	STRS	PERS
2025-26	19.10%	26.81%
2026-27	19.10%	26.90%
2027-28	19.10%	27.80%

- Other Statutory Benefits for all years
  - FICA - 6.20%
  - Medicare - 1.45%
  - SUI - State Unemployment - 0.05%
  - Worker's Comp - 1.94%

- Materials and Supplies
  - Removal of one-time costs related to carryover and one-time funds; thereafter, costs are held flat.
- Services and Other Operating Expense
  - Removal of one-time costs related to carryover and one-time funds; thereafter, costs are held flat.
- Other Outgo - Indirect and Tuition
  - Special Ed preschool budget and tuition for SHUSD & NVUSD Special Ed programs remain flat in all years.
- Transfers Out
  - Transfers-out for Deferred Maintenance and Cafeteria.

Fiscal Year	Total	Deferred Maintenance	Cafeteria
2025-26	\$128,666	\$50,620	\$78,046
2026-27	\$136,895	\$50,000	\$86,895
2027-28	\$141,432	\$50,000	\$91,432

- Transfers Out
  - Transfer from Fund 17 to Fund 01 as a result of projected deficit spending is planned for 2026-27. Without the transfer, the district will end the year with a negative ending balance and face significant cash flow issues.

Fiscal Year	Total	Special Reserve
2025-26	\$0	\$0
2026-27	\$472,334	\$472,334
2027-28	\$0	\$0

- Contributions

Fiscal Year	Total	Special Education	Title I	Other
2025-26	\$435,818	\$404,170	\$16,211	\$15,436
2026-27	\$425,416	\$380,877	\$29,103	\$15,436
2027-28	\$443,878	\$397,327	\$31,115	\$15,436

- Contributions for Special Education as program costs continue to increase for the new Special Education program with no new funding. Title I contributions a result of ongoing costs despite removal of carryover and allocation reductions. Other contributions also related to ongoing obligations that exceed available allocations including LREBG contract and REAP contracts.

#### Fund Balances

The projected ending fund balances and percent reserves are as follows:

	2025-26	2026-27	2027-28
Unrestricted Fund 01	125,955	202,222	(272,517)
Restricted Fund 01	505,838	410,578	214,874
<b>Total Combined Reserves</b>	<b>631,792</b>	<b>612,800</b>	<b>(57,643)</b>
Percent Available Reserves	17.93%	5.23%	-7.77%
Reserve Fund 17	472,334	-	-

**HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT MULTI-YEAR PROJECTIONS**  
**GENERAL FUND AT 2025-26 1ST INTERIM REPORT**

	2024-25 Unaudited Actuals			2025-26 1st Interim			2026-27			2027-28		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
<b>ENROLLMENT</b>			<b>86</b>			<b>77</b>			<b>77</b>			<b>77</b>
<b>A.D.A. (Average Daily Attendance)</b>			<b>71</b>			<b>64</b>			<b>64</b>			<b>64</b>
<b>% of Enrollment</b>			<b>0.83</b>			<b>0.83</b>			<b>0.83</b>			<b>0.83</b>
<b>REVENUES</b>												
LCFF Revenue (8010-8099)	2,121,485	137,769	2,259,254	2,121,898	140,256	2,262,154	2,152,655	140,256	2,292,911	2,183,872	140,256	2,324,128
Federal (8100-8299)	-	107,225	107,225	-	83,094	83,094	-	71,877	71,877	-	71,877	71,877
State (8300-8599)	18,843	329,176	348,019	33,213	389,622	422,835	33,213	367,578	400,791	33,213	367,578	400,791
Local (8600-8799)	51,482	142,195	193,677	21,400	118,700	140,100	20,250	100,000	120,250	20,250	-	20,250
<b>TOTAL REVENUE</b>	<b>2,191,810</b>	<b>716,365</b>	<b>2,908,175</b>	<b>2,176,511</b>	<b>731,671</b>	<b>2,908,182</b>	<b>2,206,118</b>	<b>679,711</b>	<b>2,885,829</b>	<b>2,237,335</b>	<b>579,711</b>	<b>2,817,046</b>
<b>EXPENDITURES</b>												
Certificated Salaries (1000-1999)	686,236	185,250	871,486	817,584	178,080	995,665	874,217	178,886	1,053,102	932,087	183,462	1,115,549
Classified Salaries (2000-2999)	217,126	137,845	354,971	225,114	248,678	473,792	232,545	256,610	489,155	240,251	264,836	505,087
Employee Benefits (3000-3999)	349,601	211,909	561,510	431,999	235,201	667,200	453,764	241,027	694,791	474,751	247,484	722,235
Books & Supplies (4000-4999)	41,261	68,601	109,861	65,000	40,564	105,564	65,319	40,564	105,883	65,646	40,564	106,210
Services & Operating Exp (5000-5999)	452,674	330,924	783,598	442,521	324,966	767,487	423,409	324,459	747,868	423,409	324,105	747,514
Capital Outlay (6000-6999)	-	15,766	15,766	-	-	-	-	-	-	-	-	-
Other Outgo (7100-7299,7400-7499)	-	293,342	293,342	-	197,841	197,841	-	158,841	158,841	-	158,841	158,841
Transfers of Indirect Costs (7300-7399)	(2,459)	2,459	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,744,439</b>	<b>1,246,096</b>	<b>2,990,535</b>	<b>1,982,219</b>	<b>1,225,330</b>	<b>3,207,549</b>	<b>2,049,254</b>	<b>1,200,387</b>	<b>3,249,641</b>	<b>2,136,144</b>	<b>1,219,293</b>	<b>3,355,436</b>
<b>EXCESS/DEFICIENCY</b>	<b>447,371</b>	<b>(529,732)</b>	<b>(82,361)</b>	<b>194,292</b>	<b>(493,659)</b>	<b>(299,366)</b>	<b>156,865</b>	<b>(520,676)</b>	<b>(363,812)</b>	<b>101,192</b>	<b>(639,582)</b>	<b>(538,390)</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Transfers In (8900-8929)	-	-	-	-	-	-	482,334	-	482,334	10,000	-	10,000
Transfers Out (7600-7629)	106,849	-	106,849	128,665	-	128,665	137,514	-	137,514	142,052	-	142,052
Contributions (8980-8999)	(451,903)	451,903	-	(435,818)	435,818	-	(425,417)	425,417	-	(443,878)	443,878	-
<b>TOTAL OTHER FINANCING</b>	<b>(558,752)</b>	<b>451,903</b>	<b>(106,849)</b>	<b>(564,483)</b>	<b>435,818</b>	<b>128,665</b>	<b>(80,597)</b>	<b>425,417</b>	<b>619,848</b>	<b>(575,930)</b>	<b>443,878</b>	<b>152,052</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(111,381)</b>	<b>(77,829)</b>	<b>(189,210)</b>	<b>(370,191)</b>	<b>(57,841)</b>	<b>(428,032)</b>	<b>76,268</b>	<b>(95,260)</b>	<b>(18,992)</b>	<b>(474,739)</b>	<b>(195,704)</b>	<b>(670,443)</b>
<b>BEGINNING FUND BALANCE</b>	<b>607,526</b>	<b>641,507</b>	<b>1,249,034</b>	<b>496,145</b>	<b>563,679</b>	<b>1,059,824</b>	<b>125,955</b>	<b>505,838</b>	<b>631,792</b>	<b>202,222</b>	<b>410,578</b>	<b>612,800</b>
<b>ENDING FUND BALANCE</b>	<b>496,145</b>	<b>563,679</b>	<b>1,059,824</b>	<b>125,955</b>	<b>505,838</b>	<b>631,792</b>	<b>202,222</b>	<b>410,578</b>	<b>612,800</b>	<b>(272,517)</b>	<b>214,874</b>	<b>(57,643)</b>
<b>Fund 17 Balance</b>	<b>462,334</b>			<b>472,334</b>			<b>-</b>			<b>-</b>		
<b>% Reserves</b>	<b>33.24%</b>			<b>17.93%</b>			<b>5.23%</b>			<b>-7.77%</b>		
<b>Required 5% Reserve</b>	<b>149,527</b>			<b>160,377</b>			<b>162,482</b>			<b>167,772</b>		
<b>Notes</b>												
		PERS Rate	27.05%		PERS Rate	26.81%		PERS Rate	26.90%		PERS Rate	27.80%
		STRS Rate	19.10%		STRS Rate	19.10%		STRS Rate	19.10%		STRS Rate	19.10%



2025-26 First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,158,221.00	2,158,221.00	37,498.00	2,121,898.00	(36,323.00)	-1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,495.09	33,495.09	2,313.17	33,213.09	(282.00)	-0.8%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	12,345.88	21,400.00	1,400.00	7.0%
5) TOTAL, REVENUES			2,211,716.09	2,211,716.09	52,157.05	2,176,511.09		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	803,705.19	803,705.19	233,126.65	817,584.05	(13,878.86)	-1.7%
2) Classified Salaries		2000-2999	262,350.48	262,350.48	69,179.33	225,114.38	37,236.10	14.2%
3) Employee Benefits		3000-3999	409,208.55	409,208.55	126,990.49	431,999.16	(22,790.61)	-5.6%
4) Books and Supplies		4000-4999	53,500.00	53,000.00	12,958.29	65,000.00	(12,000.00)	-22.6%
5) Services and Other Operating Expenditures		5000-5999	372,183.85	372,183.85	177,093.37	442,521.35	(70,337.50)	-18.9%
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			1,900,948.07	1,900,448.07	619,348.13	1,982,218.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			310,768.02	311,268.02	(567,191.08)	194,292.15		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	128,045.68	128,045.68	0.00	128,665.36	(619.68)	-0.5%
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	(294,091.40)	(299,413.70)	0.00	(435,817.66)	(136,403.96)	45.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(422,137.08)	(427,459.38)	0.00	(564,483.02)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(111,369.06)	(116,191.36)	(567,191.08)	(370,190.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	496,145.44	496,145.44		496,145.44	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)			496,145.44	496,145.44		496,145.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,145.44	496,145.44		496,145.44		
2) Ending Balance, June 30 (E + F1e)			384,776.38	379,954.08		125,954.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		

2025-26 First 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)
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	361,432.32	356,610.02		102,610.51		
Unassigned/Unappropriated Amount		9790	23,344.06	23,344.06		23,344.06		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	54,770.00	54,770.00	32,860.00	54,770.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,728.00	16,728.00	4,638.00	16,728.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	5,007.00	5,007.00	0.00	4,800.00	(207.00)	-4.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,850,170.00	1,850,170.00	0.00	1,895,500.00	45,330.00	2.5%
Unsecured Roll Taxes		8042	231,546.00	231,546.00	0.00	150,100.00	(81,446.00)	-35.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,158,221.00	2,158,221.00	37,498.00	2,121,898.00	(36,323.00)	-1.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First 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)
TOTAL, LCFF SOURCES			2,158,221.00	2,158,221.00	37,498.00	2,121,898.00	(36,323.00)	-1.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	3,034.00	3,034.00	0.00	2,752.00	(282.00)	-9.3%
Lottery - Unrestricted and Instructional Materials		8560	12,100.00	12,100.00	(506.83)	12,100.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

2025-26 First 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 State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	18,361.09	18,361.09	2,820.00	18,361.09	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			33,495.09	33,495.09	2,313.17	33,213.09	(282.00)	-0.8%
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	12,217.96	20,000.00	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

2025-26 First 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)
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		
All Other Local Revenue		8699	0.00	0.00	127.92	1,400.00	1,400.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	12,345.88	21,400.00	1,400.00	7.0%
TOTAL, REVENUES			2,211,716.09	2,211,716.09	52,157.05	2,176,511.09	(35,205.00)	-1.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	624,850.11	624,850.11	169,438.65	625,995.05	(1,144.94)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	178,855.08	178,855.08	63,688.00	191,589.00	(12,733.92)	-7.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			803,705.19	803,705.19	233,126.65	817,584.05	(13,878.86)	-1.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	55,602.13	55,602.13	2,323.19	22,008.16	33,593.97	60.4%
Classified Support Salaries		2200	73,130.84	73,130.84	23,526.99	76,976.73	(3,845.89)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,617.51	128,617.51	36,561.28	121,129.49	7,488.02	5.8%
Other Classified Salaries		2900	5,000.00	5,000.00	6,767.87	5,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			262,350.48	262,350.48	69,179.33	225,114.38	37,236.10	14.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	149,883.46	149,883.46	41,978.99	151,254.81	(1,371.35)	-0.9%
PERS		3201-3202	69,220.56	69,220.56	17,652.13	57,219.88	12,000.68	17.3%
OASDI/Medicare/Alternative		3301-3302	30,631.35	30,631.35	8,518.78	27,798.62	2,832.73	9.2%
Health and Welfare Benefits		3401-3402	111,592.82	111,592.82	41,076.04	147,555.27	(35,962.45)	-32.2%
Unemployment Insurance		3501-3502	507.39	507.39	143.78	490.55	16.84	3.3%
Workers' Compensation		3601-3602	20,663.37	20,663.37	5,859.59	20,186.99	476.38	2.3%
OPEB, Allocated		3701-3702	26,709.60	26,709.60	11,761.18	27,493.04	(783.44)	-2.9%

2025-26 First 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)
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			409,208.55	409,208.55	126,990.49	431,999.16	(22,790.61)	-5.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,000.00	8,000.00	781.07	8,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	5,500.00	(5,500.00)	New
Materials and Supplies		4300	40,500.00	40,000.00	9,850.32	46,500.00	(6,500.00)	-16.3%
Noncapitalized Equipment		4400	5,000.00	5,000.00	2,326.90	5,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,500.00	53,000.00	12,958.29	65,000.00	(12,000.00)	-22.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,130.00	2,130.00	11,774.18	19,130.00	(17,000.00)	-798.1%
Dues and Memberships		5300	100.00	100.00	1,725.00	1,650.00	(1,550.00)	-1,550.0%
Insurance		5400-5450	32,000.00	32,000.00	27,438.92	32,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,000.00	72,000.00	14,982.05	72,000.00	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	8,203.85	8,203.85	0.00	8,203.85	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	238,500.00	238,500.00	116,047.18	281,737.50	(43,237.50)	-18.1%
Communications		5900	19,250.00	19,250.00	5,126.04	27,800.00	(8,550.00)	-44.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,183.85	372,183.85	177,093.37	442,521.35	(70,337.50)	-18.9%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%

2025-26 First 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)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,900,948.07	1,900,448.07	619,348.13	1,982,218.94	(81,770.87)	-4.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	78,045.68	78,045.68	0.00	78,045.68	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,619.68	(619.68)	-1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,045.68	128,045.68	0.00	128,665.36	(619.68)	-0.5%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								

2025-26 First 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)
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%
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(294,091.40)	(299,413.70)	0.00	(435,817.66)	(136,403.96)	45.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(294,091.40)	(299,413.70)	0.00	(435,817.66)	(136,403.96)	45.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(422,137.08)	(427,459.38)	0.00	(564,483.02)	(137,023.64)	32.1%



2025-26 First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	140,255.81	140,255.81	0.00	140,255.81	0.00	0.0%
2) Federal Revenue		8100-8299	78,157.00	78,157.00	14,995.53	83,093.53	4,936.53	6.3%
3) Other State Revenue		8300-8599	331,098.00	359,026.00	246,920.00	389,622.00	30,596.00	8.5%
4) Other Local Revenue		8600-8799	126,843.66	126,843.66	1,324.96	118,699.96	(8,143.70)	-6.4%
5) TOTAL, REVENUES			676,354.47	704,282.47	263,240.49	731,671.30		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	180,035.95	180,035.95	25,285.90	178,080.46	1,955.49	1.1%
2) Classified Salaries		2000-2999	201,804.91	201,804.91	62,187.08	248,677.83	(46,872.92)	-23.2%
3) Employee Benefits		3000-3999	209,924.66	209,924.66	33,357.46	235,200.65	(25,275.99)	-12.0%
4) Books and Supplies		4000-4999	35,564.00	45,564.00	5,537.73	40,564.00	5,000.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	214,619.36	216,119.36	58,590.61	324,965.89	(108,846.53)	-50.4%
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	197,841.00	197,841.00	0.00	197,841.00	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			1,039,789.88	1,051,289.88	184,958.78	1,225,329.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(363,435.41)	(347,007.41)	78,281.71	(493,658.53)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	294,091.40	299,413.70	0.00	435,817.66	136,403.96	45.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			294,091.40	299,413.70	0.00	435,817.66		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(69,344.01)	(47,593.71)	78,281.71	(57,840.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	563,678.51	563,678.51		563,678.51	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)			563,678.51	563,678.51		563,678.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			563,678.51	563,678.51		563,678.51		
2) Ending Balance, June 30 (E + F1e)			494,334.50	516,084.80		505,837.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,334.50	516,084.80		505,837.64		
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		
<b>LCFF SOURCES</b>								
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	140,255.81	140,255.81	0.00	140,255.81	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,255.81	140,255.81	0.00	140,255.81	0.00	0.0%

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

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<b>FEDERAL REVENUE</b>								
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,609.00	46,609.00	10,946.53	48,475.53	1,866.53	4.0%
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	6,650.00	6,650.00	1,549.00	6,650.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	2,500.00	10,000.00	10,000.00	New
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	24,898.00	24,898.00	0.00	17,968.00	(6,930.00)	-27.8%
TOTAL, FEDERAL REVENUE			78,157.00	78,157.00	14,995.53	83,093.53	4,936.53	6.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	5,850.00	5,850.00	(261.10)	5,850.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First 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)
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	69,405.00	69,405.00	60,000.00	100,000.00	30,595.00	44.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	11,000.00	11,000.00	8,904.00	11,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	244,843.00	272,771.00	178,277.10	272,772.00	1.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>331,098.00</b>	<b>359,026.00</b>	<b>246,920.00</b>	<b>389,622.00</b>	<b>30,596.00</b>	<b>8.5%</b>
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	26,843.66	26,843.66	1,324.96	18,699.96	(8,143.70)	-30.3%
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%

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

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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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			126,843.66	126,843.66	1,324.96	118,699.96	(8,143.70)	-6.4%
TOTAL, REVENUES			676,354.47	704,282.47	263,240.49	731,671.30	27,388.83	3.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	160,235.95	160,235.95	24,625.90	172,580.46	(12,344.51)	-7.7%
Certificated Pupil Support Salaries		1200	19,800.00	19,800.00	660.00	5,500.00	14,300.00	72.2%
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			180,035.95	180,035.95	25,285.90	178,080.46	1,955.49	1.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	57,961.42	57,961.42	24,865.37	93,248.34	(35,286.92)	-60.9%
Classified Support Salaries		2200	143,843.49	143,843.49	37,321.71	155,429.49	(11,586.00)	-8.1%
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			201,804.91	201,804.91	62,187.08	248,677.83	(46,872.92)	-23.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	111,450.71	111,450.71	3,934.77	109,345.38	2,105.33	1.9%
PERS		3201-3202	41,789.82	41,789.82	13,412.45	51,010.99	(9,221.17)	-22.1%
OASDI/Medicare/Alternative		3301-3302	17,983.15	17,983.15	5,088.14	21,125.51	(3,142.36)	-17.5%
Health and Welfare Benefits		3401-3402	31,114.81	31,114.81	9,183.48	45,241.68	(14,126.87)	-45.4%
Unemployment Insurance		3501-3502	189.83	189.83	43.14	210.00	(20.17)	-10.6%
Workers' Compensation		3601-3602	7,396.34	7,396.34	1,695.48	8,267.09	(870.75)	-11.8%

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

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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			209,924.66	209,924.66	33,357.46	235,200.65	(25,275.99)	-12.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,000.00	3,729.97	0.00	1,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	35,564.00	40,064.00	1,807.76	38,064.00	2,000.00	5.0%
Noncapitalized Equipment		4400	0.00	4,500.00	0.00	2,500.00	2,000.00	44.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,564.00	45,564.00	5,537.73	40,564.00	5,000.00	11.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	746.00	746.00	1,674.26	2,421.00	(1,675.00)	-224.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	(8,203.85)	(8,203.85)	0.00	(8,203.85)	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	222,077.21	223,577.21	56,916.35	330,748.74	(107,171.53)	-47.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,619.36	216,119.36	58,590.61	324,965.89	(108,846.53)	-50.4%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	137,452.00	137,452.00	0.00	137,452.00	0.00	0.0%

2025-26 First 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)
Payments to County Offices		7142	60,389.00	60,389.00	0.00	60,389.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
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)			197,841.00	197,841.00	0.00	197,841.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,039,789.88	1,051,289.88	184,958.78	1,225,329.83	(174,039.95)	-16.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

2025-26 First 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)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	294,091.40	299,413.70	0.00	435,817.66	136,403.96	45.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			294,091.40	299,413.70	0.00	435,817.66	136,403.96	45.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			294,091.40	299,413.70	0.00	435,817.66	(136,403.96)	-45.6%



2025-26 First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,298,476.81	2,298,476.81	37,498.00	2,262,153.81	(36,323.00)	-1.6%
2) Federal Revenue		8100-8299	78,157.00	78,157.00	14,995.53	83,093.53	4,936.53	6.3%
3) Other State Revenue		8300-8599	364,593.09	392,521.09	249,233.17	422,835.09	30,314.00	7.7%
4) Other Local Revenue		8600-8799	146,843.66	146,843.66	13,670.84	140,099.96	(6,743.70)	-4.6%
5) TOTAL, REVENUES			2,888,070.56	2,915,998.56	315,397.54	2,908,182.39		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	983,741.14	983,741.14	258,412.55	995,664.51	(11,923.37)	-1.2%
2) Classified Salaries		2000-2999	464,155.39	464,155.39	131,366.41	473,792.21	(9,636.82)	-2.1%
3) Employee Benefits		3000-3999	619,133.21	619,133.21	160,347.95	667,199.81	(48,066.60)	-7.8%
4) Books and Supplies		4000-4999	89,064.00	98,564.00	18,496.02	105,564.00	(7,000.00)	-7.1%
5) Services and Other Operating Expenditures		5000-5999	586,803.21	588,303.21	235,683.98	767,487.24	(179,184.03)	-30.5%
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	197,841.00	197,841.00	0.00	197,841.00	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			2,940,737.95	2,951,737.95	804,306.91	3,207,548.77		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,667.39)	(35,739.39)	(488,909.37)	(299,366.38)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	128,045.68	128,045.68	0.00	128,665.36	(619.68)	-0.5%
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			(128,045.68)	(128,045.68)	0.00	(128,665.36)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(180,713.07)	(163,785.07)	(488,909.37)	(428,031.74)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,059,823.95	1,059,823.95		1,059,823.95	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)			1,059,823.95	1,059,823.95		1,059,823.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,059,823.95	1,059,823.95		1,059,823.95		
2) Ending Balance, June 30 (E + F1e)			879,110.88	896,038.88		631,792.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2025-26 First 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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,334.50	516,084.80		505,837.64		
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	361,432.32	356,610.02		102,610.51		
Unassigned/Unappropriated Amount		9790	23,344.06	23,344.06		23,344.06		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	54,770.00	54,770.00	32,860.00	54,770.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,728.00	16,728.00	4,638.00	16,728.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	5,007.00	5,007.00	0.00	4,800.00	(207.00)	-4.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,850,170.00	1,850,170.00	0.00	1,895,500.00	45,330.00	2.5%
Unsecured Roll Taxes		8042	231,546.00	231,546.00	0.00	150,100.00	(81,446.00)	-35.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,158,221.00	2,158,221.00	37,498.00	2,121,898.00	(36,323.00)	-1.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	140,255.81	140,255.81	0.00	140,255.81	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,298,476.81	2,298,476.81	37,498.00	2,262,153.81	(36,323.00)	-1.6%

2025-26 First 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)
<b>FEDERAL REVENUE</b>								
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,609.00	46,609.00	10,946.53	48,475.53	1,866.53	4.0%
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	6,650.00	6,650.00	1,549.00	6,650.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	2,500.00	10,000.00	10,000.00	New
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	24,898.00	24,898.00	0.00	17,968.00	(6,930.00)	-27.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>78,157.00</b>	<b>78,157.00</b>	<b>14,995.53</b>	<b>83,093.53</b>	<b>4,936.53</b>	<b>6.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,034.00	3,034.00	0.00	2,752.00	(282.00)	-9.3%
Lottery - Unrestricted and Instructional Materials		8560	17,950.00	17,950.00	(767.93)	17,950.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First 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)
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	69,405.00	69,405.00	60,000.00	100,000.00	30,595.00	44.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	11,000.00	11,000.00	8,904.00	11,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	263,204.09	291,132.09	181,097.10	291,133.09	1.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>364,593.09</b>	<b>392,521.09</b>	<b>249,233.17</b>	<b>422,835.09</b>	<b>30,314.00</b>	<b>7.7%</b>
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	12,217.96	20,000.00	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%
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	26,843.66	26,843.66	1,324.96	18,699.96	(8,143.70)	-30.3%
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%

2025-26 First 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)
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	100,000.00	100,000.00	127.92	101,400.00	1,400.00	1.4%
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			146,843.66	146,843.66	13,670.84	140,099.96	(6,743.70)	-4.6%
TOTAL, REVENUES			2,888,070.56	2,915,998.56	315,397.54	2,908,182.39	(7,816.17)	-0.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	785,086.06	785,086.06	194,064.55	798,575.51	(13,489.45)	-1.7%
Certificated Pupil Support Salaries		1200	19,800.00	19,800.00	660.00	5,500.00	14,300.00	72.2%
Certificated Supervisors' and Administrators' Salaries		1300	178,855.08	178,855.08	63,688.00	191,589.00	(12,733.92)	-7.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			983,741.14	983,741.14	258,412.55	995,664.51	(11,923.37)	-1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	113,563.55	113,563.55	27,188.56	115,256.50	(1,692.95)	-1.5%
Classified Support Salaries		2200	216,974.33	216,974.33	60,848.70	232,406.22	(15,431.89)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,617.51	128,617.51	36,561.28	121,129.49	7,488.02	5.8%
Other Classified Salaries		2900	5,000.00	5,000.00	6,767.87	5,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			464,155.39	464,155.39	131,366.41	473,792.21	(9,636.82)	-2.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	261,334.17	261,334.17	45,913.76	260,600.19	733.98	0.3%
PERS		3201-3202	111,010.38	111,010.38	31,064.58	108,230.87	2,779.51	2.5%
OASDI/Medicare/Alternative		3301-3302	48,614.50	48,614.50	13,606.92	48,924.13	(309.63)	-0.6%
Health and Welfare Benefits		3401-3402	142,707.63	142,707.63	50,259.52	192,796.95	(50,089.32)	-35.1%
Unemployment Insurance		3501-3502	697.22	697.22	186.92	700.55	(3.33)	-0.5%
Workers' Compensation		3601-3602	28,059.71	28,059.71	7,555.07	28,454.08	(394.37)	-1.4%

2025-26 First 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)
OPEB, Allocated		3701-3702	26,709.60	26,709.60	11,761.18	27,493.04	(783.44)	-2.9%
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			619,133.21	619,133.21	160,347.95	667,199.81	(48,066.60)	-7.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,000.00	9,000.00	4,511.04	8,000.00	1,000.00	11.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	5,500.00	(5,500.00)	New
Materials and Supplies		4300	76,064.00	80,064.00	11,658.08	84,564.00	(4,500.00)	-5.6%
Noncapitalized Equipment		4400	5,000.00	9,500.00	2,326.90	7,500.00	2,000.00	21.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,064.00	98,564.00	18,496.02	105,564.00	(7,000.00)	-7.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,876.00	2,876.00	13,448.44	21,551.00	(18,675.00)	-649.3%
Dues and Memberships		5300	100.00	100.00	1,725.00	1,650.00	(1,550.00)	-1,550.0%
Insurance		5400-5450	32,000.00	32,000.00	27,438.92	32,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,000.00	72,000.00	14,982.05	72,000.00	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	460,577.21	462,077.21	172,963.53	612,486.24	(150,409.03)	-32.6%
Communications		5900	19,250.00	19,250.00	5,126.04	27,800.00	(8,550.00)	-44.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			586,803.21	588,303.21	235,683.98	767,487.24	(179,184.03)	-30.5%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	137,452.00	137,452.00	0.00	137,452.00	0.00	0.0%

2025-26 First 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)
Payments to County Offices		7142	60,389.00	60,389.00	0.00	60,389.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
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)			197,841.00	197,841.00	0.00	197,841.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,940,737.95	2,951,737.95	804,306.91	3,207,548.77	(255,810.82)	-8.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	78,045.68	78,045.68	0.00	78,045.68	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,619.68	(619.68)	-1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,045.68	128,045.68	0.00	128,665.36	(619.68)	-0.5%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

2025-26 First 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)
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%
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			(128,045.68)	(128,045.68)	0.00	(128,665.36)	619.68	-0.5%



Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	89,738.83
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	6,518.92
6266	Educator Effectiveness, FY 2021-22	1,138.28
6300	Lottery: Instructional Materials	909.59
6332	CA Community Schools Partnership Act - Implementation Grant	54,440.94
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	25,113.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	61,918.51
7810	Other Restricted State	3,058.80
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	169,816.66
9010	Other Restricted Local	93,184.11
Total, Restricted Balance		505,837.64

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,000.00	70,000.00	2,361.22	70,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,000.00	53,000.00	1,502.06	53,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	895.63	0.00	0.00	0.0%
5) TOTAL, REVENUES			123,000.00	123,000.00	4,758.91	123,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,360.71	61,360.71	13,954.58	48,289.67	13,071.04	21.3%
3) Employee Benefits		3000-3999	28,013.97	28,013.97	8,023.67	28,779.96	(765.99)	-2.7%
4) Books and Supplies		4000-4999	100,671.00	100,671.00	15,602.64	110,271.00	(9,600.00)	-9.5%
5) Services and Other Operating Expenditures		5000-5999	11,000.00	11,000.00	1,737.00	11,000.00	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			201,045.68	201,045.68	39,317.89	198,340.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(78,045.68)	(78,045.68)	(34,558.98)	(75,340.63)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	78,045.68	78,045.68	0.00	78,045.68	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			78,045.68	78,045.68	0.00	78,045.68		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(34,558.98)	2,705.05		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,096.63	74,096.63		74,096.63	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)			74,096.63	74,096.63		74,096.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,096.63	74,096.63		74,096.63		
2) Ending Balance, June 30 (E + F1e)			74,096.63	74,096.63		76,801.68		
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	19,648.80	19,648.80		22,353.85		
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	54,447.83	54,447.83		54,447.83		

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)
Reserve for Cashflow	0000	9780		54,447.83				
Reserved for cashflow	0000	9780	54,447.83					
Reserved for Cashflow	0000	9780				54,447.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	70,000.00	70,000.00	2,361.22	70,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,000.00	70,000.00	2,361.22	70,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	53,000.00	53,000.00	1,502.06	53,000.00	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			53,000.00	53,000.00	1,502.06	53,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	895.63	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								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	895.63	0.00	0.00	0.0%
TOTAL, REVENUES			123,000.00	123,000.00	4,758.91	123,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	19,213.00	19,213.00	0.00	0.00	19,213.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	42,147.71	42,147.71	13,954.58	48,289.67	(6,141.96)	-14.6%
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			61,360.71	61,360.71	13,954.58	48,289.67	13,071.04	21.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,299.80	11,299.80	3,741.22	12,946.46	(1,646.66)	-14.6%
OASDI/Medicare/Alternative		3301-3302	4,694.10	4,694.10	1,067.52	3,694.17	999.93	21.3%
Health and Welfare Benefits		3401-3402	10,800.02	10,800.02	2,937.46	11,179.19	(379.17)	-3.5%
Unemployment Insurance		3501-3502	30.69	30.69	6.99	24.15	6.54	21.3%
Workers' Compensation		3601-3602	1,189.36	1,189.36	270.48	935.99	253.37	21.3%
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			28,013.97	28,013.97	8,023.67	28,779.96	(765.99)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	7,500.00	4,296.90	7,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	93,171.00	93,171.00	11,305.74	102,771.00	(9,600.00)	-10.3%
TOTAL, BOOKS AND SUPPLIES			100,671.00	100,671.00	15,602.64	110,271.00	(9,600.00)	-9.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	11,000.00	11,000.00	1,737.00	11,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	11,000.00	1,737.00	11,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			201,045.68	201,045.68	39,317.89	198,340.63		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	78,045.68	78,045.68	0.00	78,045.68	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			78,045.68	78,045.68	0.00	78,045.68	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%

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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			78,045.68	78,045.68	0.00	78,045.68		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,705.05
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	7,124.36
7033	Child Nutrition: School Food Best Practices Apportionment	4,524.44
Total, Restricted Balance		22,353.85

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)
<b>A. REVENUES</b>								
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	4,500.00	4,500.00	3,058.28	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			4,500.00	4,500.00	3,058.28	4,500.00		
<b>B. EXPENDITURES</b>								
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	15,000.00	15,000.00	1,899.00	15,000.00	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			15,000.00	15,000.00	1,899.00	15,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,500.00)	(10,500.00)	1,159.28	(10,500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	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			50,000.00	50,000.00	0.00	50,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,500.00	39,500.00	1,159.28	39,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	269,421.13	269,421.13		269,421.13	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)			269,421.13	269,421.13		269,421.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269,421.13	269,421.13		269,421.13		
2) Ending Balance, June 30 (E + F1e)			308,921.13	308,921.13		308,921.13		
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	308,921.13	308,921.13		308,921.13		
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		
<b>LCFF SOURCES</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	4,500.00	4,500.00	3,058.28	4,500.00	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			4,500.00	4,500.00	3,058.28	4,500.00	0.00	0.0%
TOTAL, REVENUES			4,500.00	4,500.00	3,058.28	4,500.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	2,000.00	1,899.00	2,000.00	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	15,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	1,899.00	15,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			15,000.00	15,000.00	1,899.00	15,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			50,000.00	50,000.00	0.00	50,000.00		

Resource	Description	2025-26 Projected Totals
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	308,921.13
Total, Restricted Balance		308,921.13

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)
<b>A. REVENUES</b>								
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	10,000.00	10,000.00	5,248.08	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	5,248.08	10,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,000.00	10,000.00	5,248.08	10,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	10,000.00	5,248.08	10,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	462,333.82	462,333.82		462,333.82	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)			462,333.82	462,333.82		462,333.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			462,333.82	462,333.82		462,333.82		
2) Ending Balance, June 30 (E + F1e)			472,333.82	472,333.82		472,333.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	472,333.82	472,333.82		472,333.82		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	5,248.08	10,000.00	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			10,000.00	10,000.00	5,248.08	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	5,248.08	10,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	1,000.00	1,000.00	855.66	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	855.66	1,000.00		
<b>B. EXPENDITURES</b>								
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	60,000.00	0.00	77,000.00	(17,000.00)	-28.3%
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	60,000.00	0.00	77,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	(59,000.00)	855.66	(76,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	619.68	619.68	New
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	619.68		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	(59,000.00)	855.66	(75,380.32)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	75,380.32	75,380.32		75,380.32	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)			75,380.32	75,380.32		75,380.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,380.32	75,380.32		75,380.32		
2) Ending Balance, June 30 (E + F1e)			76,380.32	16,380.32		0.00		
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	76,380.32	16,380.32		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	855.66	1,000.00	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%
Fees and Contracts								
Mitigation/Developer Fees		8681	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			1,000.00	1,000.00	855.66	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	855.66	1,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	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%
<b>CAPITAL OUTLAY</b>								
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	60,000.00	0.00	77,000.00	(17,000.00)	-28.3%
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	60,000.00	0.00	77,000.00	(17,000.00)	-28.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	60,000.00	0.00	77,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	619.68	619.68	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	619.68	619.68	New
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	619.68		

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

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	83.64	83.64	63.78	83.64	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	83.64	83.64	63.78	83.64	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	83.64	83.64	63.78	83.64	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
<b>(Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						
<b>(Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>						
<b>(Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
<b>(Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	2,121,898.00	1.45%	2,152,655.00	1.45%	2,183,872.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	33,213.09	0.00%	33,213.09	0.00%	33,213.09
4. Other Local Revenues	8600-8799	21,400.00	(5.37%)	20,250.00	0.00%	20,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	482,333.82	(97.93%)	10,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(435,817.66)	(2.39%)	(425,416.53)	4.34%	(443,878.27)
6. Total (Sum lines A1 thru A5c)		1,740,693.43	30.01%	2,263,035.38	(20.31%)	1,803,456.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				817,584.05		874,216.58
b. Step & Column Adjustment				11,665.41		9,788.24
c. Cost-of-Living Adjustment				44,967.12		48,081.91
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	817,584.05	6.93%	874,216.58	6.62%	932,086.73
2. Classified Salaries						
a. Base Salaries				225,114.38		232,545.03
b. Step & Column Adjustment				7,430.65		7,705.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	225,114.38	3.30%	232,545.03	3.31%	240,250.61
3. Employee Benefits	3000-3999	431,999.16	5.04%	453,764.05	4.63%	474,751.39
4. Books and Supplies	4000-4999	65,000.00	.49%	65,319.00	.50%	65,646.00
5. Services and Other Operating Expenditures	5000-5999	442,521.35	(4.32%)	423,408.85	0.00%	423,408.85
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,665.36	6.88%	137,514.19	3.30%	142,052.12
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)		2,110,884.30	3.59%	2,186,767.70	4.18%	2,278,195.70
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(370,190.87)		76,267.68		(474,738.88)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		496,145.44		125,954.57		202,222.25
2. Ending Fund Balance (Sum lines C and D1)		125,954.57		202,222.25		(272,516.63)
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	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 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	102,610.51		192,222.25		0.00
2. Unassigned/Unappropriated	9790	23,344.06		10,000.00		(272,516.63)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		125,954.57		202,222.25		(272,516.63)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	102,610.51		192,222.25		0.00
c. Unassigned/Unappropriated	9790	23,344.06		10,000.00		(272,516.63)
(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	472,333.82		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		598,288.39		202,222.25		(272,516.63)
<b>F. ASSUMPTIONS</b>						
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.						



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	140,255.81	0.00%	140,255.81	0.00%	140,255.81
2. Federal Revenues	8100-8299	83,093.53	(13.50%)	71,877.00	0.00%	71,877.00
3. Other State Revenues	8300-8599	389,622.00	(5.66%)	367,578.00	0.00%	367,578.00
4. Other Local Revenues	8600-8799	118,699.96	(15.75%)	100,000.00	(100.00%)	0.00
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	435,817.66	(2.39%)	425,416.53	4.34%	443,878.27
6. Total (Sum lines A1 thru A5c)		1,167,488.96	(5.34%)	1,105,127.34	(7.38%)	1,023,589.08
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				178,080.46		178,885.86
b. Step & Column Adjustment				805.40		4,576.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	178,080.46	.45%	178,885.86	2.56%	183,461.91
2. Classified Salaries						
a. Base Salaries				248,677.83		256,610.36
b. Step & Column Adjustment				7,932.53		8,226.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	248,677.83	3.19%	256,610.36	3.21%	264,836.48
3. Employee Benefits	3000-3999	235,200.65	2.48%	241,026.81	2.68%	247,483.85
4. Books and Supplies	4000-4999	40,564.00	0.00%	40,564.00	0.00%	40,564.00
5. Services and Other Operating Expenditures	5000-5999	324,965.89	(.16%)	324,459.15	(.11%)	324,105.43
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	197,841.00	(19.71%)	158,841.00	0.00%	158,841.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,225,329.83	(2.04%)	1,200,387.18	1.57%	1,219,292.67
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(57,840.87)		(95,259.84)		(195,703.59)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		563,678.51		505,837.64		410,577.80
2. Ending Fund Balance (Sum lines C and D1)		505,837.64		410,577.80		214,874.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	505,837.64		410,577.80		214,874.21
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)		505,837.64		410,577.80		214,874.21
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	2,262,153.81	1.36%	2,292,910.81	1.36%	2,324,127.81
2. Federal Revenues	8100-8299	83,093.53	(13.50%)	71,877.00	0.00%	71,877.00
3. Other State Revenues	8300-8599	422,835.09	(5.21%)	400,791.09	0.00%	400,791.09
4. Other Local Revenues	8600-8799	140,099.96	(14.17%)	120,250.00	(83.16%)	20,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	482,333.82	(97.93%)	10,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,908,182.39	15.82%	3,368,162.72	(16.07%)	2,827,045.90
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				995,664.51		1,053,102.44
b. Step & Column Adjustment				12,470.81		14,364.29
c. Cost-of-Living Adjustment				44,967.12		48,081.91
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	995,664.51	5.77%	1,053,102.44	5.93%	1,115,548.64
2. Classified Salaries						
a. Base Salaries				473,792.21		489,155.39
b. Step & Column Adjustment				15,363.18		15,931.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	473,792.21	3.24%	489,155.39	3.26%	505,087.09
3. Employee Benefits	3000-3999	667,199.81	4.14%	694,790.86	3.95%	722,235.24
4. Books and Supplies	4000-4999	105,564.00	.30%	105,883.00	.31%	106,210.00
5. Services and Other Operating Expenditures	5000-5999	767,487.24	(2.56%)	747,868.00	(.05%)	747,514.28
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	197,841.00	(19.71%)	158,841.00	0.00%	158,841.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,665.36	6.88%	137,514.19	3.30%	142,052.12
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,336,214.13	1.53%	3,387,154.88	3.26%	3,497,488.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(428,031.74)		(18,992.16)		(670,442.47)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,059,823.95		631,792.21		612,800.05
2. Ending Fund Balance (Sum lines C and D1)		631,792.21		612,800.05		(57,642.42)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	505,837.64		410,577.80		214,874.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 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	102,610.51		192,222.25		0.00
2. Unassigned/Unappropriated	9790	23,344.06		10,000.00		(272,516.63)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		631,792.21		612,800.05		(57,642.42)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	102,610.51		192,222.25		0.00
c. Unassigned/Unappropriated	9790	23,344.06		10,000.00		(272,516.63)
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	472,333.82		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		598,288.39		202,222.25		(272,516.63)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.93%		5.97%		(7.79%)
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		63.78		63.78		63.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,336,214.13		3,387,154.88		3,497,488.37
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)		3,336,214.13		3,387,154.88		3,497,488.37
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		166,810.71		169,357.74		174,874.42
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		166,810.71		169,357.74		174,874.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)						
	District Regular	83.64	83.64			
	Charter School	0.00	0.00			
	Total ADA	83.64	83.64	0.0%	Met	
1st Subsequent Year (2026-27)						
	District Regular	75.31	73.09			
	Charter School					
	Total ADA	75.31	73.09	(2.9%)	Not Met	
2nd Subsequent Year (2027-28)						
	District Regular	70.41	65.98			
	Charter School					
	Total ADA	70.41	65.98	(6.3%)	Not Met	

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

Enrollment was projected flat but declined by 8. The district's small size means that a small loss equates to a variance outside the standard.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	86.00	77.00		
	Charter School				
	Total Enrollment	86.00	77.00	(10.5%)	Not Met
1st Subsequent Year (2026-27)	District Regular	86.00	77.00		
	Charter School				
	Total Enrollment	86.00	77.00	(10.5%)	Not Met
2nd Subsequent Year (2027-28)	District Regular	86.00	77.00		
	Charter School				
	Total Enrollment	86.00	77.00	(10.5%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

Enrollment was projected flat at the adopted budget and has been revised at first interim to the preliminary CALPADS data, 77.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	95	102	
Charter School			
<b>Total ADA/Enrollment</b>	<b>95</b>	<b>102</b>	<b>93.1%</b>
Second Prior Year (2023-24)			
District Regular	85	93	
Charter School			
<b>Total ADA/Enrollment</b>	<b>85</b>	<b>93</b>	<b>91.4%</b>
First Prior Year (2024-25)			
District Regular	70	86	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>70</b>	<b>86</b>	<b>81.4%</b>
Historical Average Ratio:			88.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>89.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	64	77		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>64</b>	<b>77</b>	<b>83.1%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	64	77		
Charter School				
<b>Total ADA/Enrollment</b>	<b>64</b>	<b>77</b>	<b>83.1%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	64	77		
Charter School				
<b>Total ADA/Enrollment</b>	<b>64</b>	<b>77</b>	<b>83.1%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: 

-2.0% to +2.0%

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Fiscal Year	Budget Adoption	First Interim			Status
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change		
Current Year (2025-26)	2,158,221.00	2,121,898.00	(1.7%)		Met
1st Subsequent Year (2026-27)	2,187,856.00	2,152,665.00	(1.6%)		Met
2nd Subsequent Year (2027-28)	2,218,646.00	2,183,872.00	(1.6%)		Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	1,132,898.93	1,506,257.74	75.2%
Second Prior Year (2023-24)	1,220,694.32	1,669,973.19	73.1%
First Prior Year (2024-25)	1,252,963.26	1,744,439.01	71.8%
	Historical Average Ratio:		73.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4)  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	5%	5%	5%
	68.4% to 78.4%	68.4% to 78.4%	68.4% to 78.4%

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	Total Expenditures		
	(Form 01I, Objects 1000-3999)  (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499)  (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	1,474,697.59	1,982,218.94	74.4%	Met
1st Subsequent Year (2026-27)	1,560,525.66	2,049,253.51	76.2%	Met
2nd Subsequent Year (2027-28)	1,647,088.73	2,136,143.58	77.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	78,157.00	83,093.53	6.3%	Yes
1st Subsequent Year (2026-27)	78,157.00	71,877.00	-8.0%	Yes
2nd Subsequent Year (2027-28)	78,157.00	71,877.00	-8.0%	Yes

Explanation:  
(required if Yes)

2025-26 includes adjustments for carryover of 2024-25 funds while both subsequent years reflect reductions in Title I entitlement per the CDE's Preliminary Allocations.

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

Current Year (2025-26)	364,593.09	422,835.09	16.0%	Yes
1st Subsequent Year (2026-27)	335,071.00	400,791.09	19.6%	Yes
2nd Subsequent Year (2027-28)	335,071.00	400,791.09	19.6%	Yes

Explanation:  
(required if Yes)

All years reflect the increase in the ELOP minimum entitlement from \$50,000 to \$100,000 per the state's adopted 2025-26 budget as well as the addition of the Learning Recovery Emergency Block Grant in each year.

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

Current Year (2025-26)	146,843.66	140,099.96	-4.6%	No
1st Subsequent Year (2026-27)	120,000.00	120,250.00	.2%	No
2nd Subsequent Year (2027-28)	120,000.00	20,250.00	-83.1%	Yes

Explanation:  
(required if Yes)

This reflects a correction to the Trinchero Grant, which is a 3-year grant. HMESD will need to re-apply for funding in the 2027-28 year and funds are not included. Expenditures are included in all years of the MYP since the grant is forward-funded.

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

Current Year (2025-26)	89,064.00	105,564.00	18.5%	Yes
1st Subsequent Year (2026-27)	86,564.00	105,883.00	22.3%	Yes
2nd Subsequent Year (2027-28)	86,564.00	106,210.00	22.7%	Yes

Explanation:  
(required if Yes)

Reflects budget increases that are anticipated to be ongoing including library supplies and materials, ELOP supplies and materials funded by the new ELOP funding, and Special Education supplies and materials.

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

Current Year (2025-26)	586,803.21	767,487.24	30.8%	Yes
1st Subsequent Year (2026-27)	573,603.21	747,868.00	30.4%	Yes
2nd Subsequent Year (2027-28)	573,603.21	747,514.28	30.3%	Yes

Explanation:  
(required if Yes)

This includes increases in legal fees, contracted services for Special Education contracts including Soliant, travel and conference for the Superintendent and Board, utilities, and workshops for Board training.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	589,593.75	646,028.58	9.6%	Not Met
1st Subsequent Year (2026-27)	533,228.00	592,918.09	11.2%	Not Met
2nd Subsequent Year (2027-28)	533,228.00	492,918.09	-7.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	675,867.21	873,051.24	29.2%	Not Met
1st Subsequent Year (2026-27)	660,167.21	853,751.00	29.3%	Not Met
2nd Subsequent Year (2027-28)	660,167.21	853,724.28	29.3%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	2025-26 includes adjustments for carryover of 2024-25 funds while both subsequent years reflect reductions in Title I entitlement per the CDE's Preliminary Allocations.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	All years reflect the increase in the ELOP minimum entitlement from \$50,000 to \$100,000 per the state's adopted 2025-26 budget as well as the addition of the Learning Recovery Emergency Block Grant in each year.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	This reflects a correction to the Trinchero Grant, which is a 3-year grant. HMESD will need to re-apply for funding in the 2027-28 year and funds are not included. Expenditures are included in all years of the MYP since the grant is forward-funded.

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

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Reflects budget increases that are anticipated to be ongoing including library supplies and materials, ELOP supplies and materials funded by the new ELOP funding, and Special Education supplies and materials.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	This includes increases in legal fees, contracted services for Special Education contracts including Soliant, travel and conference for the Superintendent and Board, utilities, and workshops for Board training.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	89,553.05	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.9%	6.0%	-7.8%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.0%</b>	<b>2.0%</b>	<b>-2.6%</b>

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	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(370,190.87)	2,110,884.30	17.5%	Not Met
1st Subsequent Year (2026-27)	76,267.68	2,186,767.70	N/A	Met
2nd Subsequent Year (2027-28)	(474,738.88)	2,278,195.70	20.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

Deficit spending has increased as a result of negotiated salary increases with the Certificated bargaining unit, the addition of new contracts and services for Special Education. The district will require a transfer from Fund 17 to maintain a positive ending fund balance by 2026-27, and will be negative by 2027-28 without additional cuts and/or revenue enhancements.

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)	631,792.21	Met
1st Subsequent Year (2026-27)	612,800.05	Met
2nd Subsequent Year (2027-28)	(57,642.42)	Not Met

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

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

- 1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

**Explanation:**  
(required if NOT met)

Deficit spending is projected as noted above. The available fund balance in Fund 01 and Fund 17 is insufficient to satisfy ongoing obligations of the district. The Superintendent is evaluating ongoing costs and plans to present a remediation plan to the Board. The Superintendent also intends to begin charging for Special Education services provided to inter-SELPA transfer students. Revenues are not included in the MYP.

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)	869,150.59	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	64	64	64
District's Reserve Standard Percentage Level:	5%	5%	5%

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):

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		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	3,336,214.13	3,387,154.88	3,497,488.37
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)	3,336,214.13	3,387,154.88	3,497,488.37



4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	166,810.71	169,357.74	174,874.42
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>166,810.71</b>	<b>169,357.74</b>	<b>174,874.42</b>

**10C. Calculating the District's Available Reserve Amount**

DATAENTRY: 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)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	102,610.51	192,222.25	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	23,344.06	10,000.00	(272,516.63)
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)	472,333.82	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	598,288.39	202,222.25	(272,516.63)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.93%	5.97%	-7.79%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>166,810.71</b>	<b>169,357.74</b>	<b>174,874.42</b>
Status:	Met	Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

DATAENTRY: Enter an explanation if the standard is not met.

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

**Explanation:**  
(required if NOT met)

Deficit spending is projected as noted previously. The available fund balance in Fund 01 and Fund 17 is insufficient to satisfy ongoing obligations of the district. The Superintendent is evaluating ongoing costs and plans to present a remediation plan to the Board. The Superintendent also intends to begin charging for Special Education services provided to inter-SELPA transfer students. Revenues are not included in the MYP.

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

Yes

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

Outstanding litigation with an unknown negative budget impact.

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

- 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)

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000  
to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> <b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(294,091.40)	(435,817.66)	48.2%	141,726.26	Not Met
1st Subsequent Year (2026-27)	(259,317.41)	425,416.53	-264.1%	(684,733.94)	Not Met
2nd Subsequent Year (2027-28)	(266,714.19)	443,878.27	-266.4%	(710,592.46)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	482,333.82	New	482,333.82	Not Met
2nd Subsequent Year (2027-28)	0.00	10,000.00	New	10,000.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	128,045.68	128,665.36	.5%	619.68	Met
1st Subsequent Year (2026-27)	136,894.51	137,514.19	.5%	619.68	Met
2nd Subsequent Year (2027-28)	141,432.44	142,052.12	.4%	619.68	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Contributions have increased as a result of the 5.5% negotiated salary increases in Certificated salaries in each year and the addition of new contracts for Special Education services with Soliant.

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

Explanation:  
(required if NOT met)

A transfer-in is anticipated from Fund 17 to Fund 01 as a result of heavy deficit spending. This necessitates a transfer to maintain a positive ending fund balance for the first subsequent fiscal year.

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

Explanation:  
(required if NOT met)

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)

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

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	299,329	317,437	336,243	355,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	299,329	317,437	336,243	355,000
Has total annual payment increased over prior year (2024-25)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

Property tax levy

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

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

155,049.00

155,049.00

0.00

0.00

155,049.00

155,049.00

Estimated

Estimated

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00

0.00

0.00

0.00

0.00

0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

26,709.60

27,493.04

36,418.92

30,242.34

40,789.19

33,266.58

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

26,709.60

26,709.60

36,418.92

30,242.34

40,789.19

33,266.58

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1

1

1

1

1

1



4.           Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

- 4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	8.00	9.00	9.00	9.00

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Jun 18, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 19, 2025

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

Yes

If Yes, date of budget revision board adoption:

Jun 18, 2025

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)?

Yes

Yes

Yes

**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)
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7. Amount included for any tentative salary schedule increases

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

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

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

No	No	No
106,792	106,792	106,792
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
16,472	12,470	14,364
2.2%	2.2%	2.2%

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
No	No	No

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

Certificated (Non-management) - Other

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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	6.00	7.00	7.00	7.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

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

6,638

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

**Classified (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

No	No	No
35,916	35,916	35,916
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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)
---------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
14,200	15,363	15,931
3.7%	3.7%	3.7%

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

**Classified (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?


**Classified (Non-management) - Other**

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


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

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

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

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

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	1.00	1.00	1.00	1.00

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--



Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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


Management/Supervisor/Confidential

Step and Column Adjustments

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

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


Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year


S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

A3. Continued declining enrollment, however, community funded district so LCFF revenues are not projected to decrease as a result. A5. District entered into a 5.5% per year 3-year contract with the Certificated unit. Property taxes were projected at 1.5% each year for the MYP which showed significant deficit spending and for 25-26 the P-1 estimate from the County is only 0.11%. A6. 100% employer paid benefits for the former Superintendent. A8. This financial report and the AB 1200 disclosure of collective bargaining agreement adopted at the 6/18 Board meeting and subsequent agreement for the SDC Teacher adopted at the 11/18 Board meeting all show signs of fiscal distress.

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End of School District First Interim Criteria and Standards Review

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Howell Mountain Elementary School District 2025-26 1st Interim Cash Flow

Actuals thru the month of:		Object	Begin Balances (Ref. Only)	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
October 2025																	
A. BEGINNING CASH				1,297,182.33	972,795.08	860,696.28	838,102.39	592,510.40	468,033.72	1,316,852.70	1,297,075.37	1,216,829.22	1,000,048.46	1,481,654.31	1,265,249.37		
B. RECEIPTS																	
Revenue Limit Sources																	
Principal Apportionment	8010-8019			8,215.00	8,215.00	12,853.00	8,215.00	-	2,045.00	4,436.00	5,027.00	7,260.00	5,027.00	5,027.00	7,350.00	73,670.00	73,670.00
Property Taxes	8020-8079			-	-	-	-	112,639.66	1,045,757.53	155,133.30	59,057.75	55,501.86	634,827.06	86,102.74	39,463.89	2,188,483.81	2,188,483.81
Miscellaneous Funds	8080-8099			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299			-	-	-	14,995.53	-	-	15,522.86	-	-	26,506.07	-	26,069.07	83,093.53	83,093.53
Other State Revenue	8300-8599			19,526.00	19,526.00	174,454.10	35,727.07	5,885.00	2,010.63	4,802.85	79,920.89	6,715.98	3,148.58	3,148.58	67,969.40	422,835.09	422,835.09
Other Local Revenue	8600-8799			144.55	1,324.96	12,151.96	49.37	366.52	4,455.02	873.81	7,956.58	6,765.50	71,736.99	(250.78)	34,525.47	140,099.96	140,099.96
Interfund Transfers In	8910-8929			-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979			-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS				27,885.55	29,065.96	199,459.06	58,986.97	118,891.18	1,054,268.19	180,768.82	151,962.23	76,243.35	741,245.71	94,027.54	175,377.83	2,908,182.39	2,908,182.39
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999			15,640.75	77,005.53	81,573.03	84,193.24	80,975.46	85,998.24	91,675.05	93,673.80	89,818.45	91,954.70	93,614.61	109,541.66	995,664.51	995,664.51
Classified Salaries	2000-2999			17,077.21	30,124.39	40,351.52	43,813.29	43,953.95	35,172.94	33,310.43	37,229.72	50,842.27	47,476.77	47,160.47	47,279.25	473,792.21	473,792.21
Employee Benefits	3000-3999			16,676.58	44,922.55	50,147.95	48,600.87	50,765.25	46,349.71	48,293.78	49,262.90	52,620.77	52,464.52	52,259.66	154,835.26	667,199.81	667,199.81
Books and Supplies	4000-4999			434.48	5,595.97	8,798.92	3,666.65	14,371.69	1,788.14	5,842.01	1,892.48	36,711.51	4,320.02	6,769.92	15,372.21	105,564.00	105,564.00
Operations and Services	5000-5999			34,124.93	48,247.84	48,290.85	105,020.36	53,701.51	42,038.55	24,413.13	38,702.93	68,464.32	65,910.86	99,714.16	138,857.80	767,487.24	767,487.24
Capital Outlay	6000-6599			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499			-	-	-	-	-	1,951.32	-	29,764.98	-	-	19,338.94	146,785.76	197,841.00	197,841.00
Interfund Transfers Out	7600-7629			-	-	-	-	-	-	-	-	-	-	-	128,665.36	128,665.36	128,665.36
All Other Financing Uses	7630-7699			-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS				83,953.95	205,896.28	229,162.27	285,294.41	243,767.86	213,298.91	203,534.40	250,526.81	298,457.32	262,126.86	318,857.76	741,337.30	3,336,214.13	3,336,214.13
D. BALANCE SHEET TRANSACTIONS																	
Assets																	
Cash Not in Treasury	9111-9199			-					-	-	-	-	-	-	-	-	-
Accounts Receivable	9200-9299	(115,313.37)	24,873.00	64,787.30	5,011.91	19,123.40	400.00	3,853.02	-	13,715.74	114.13	228.27	228.27	(132,335.04)	-	-	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	(2,000.00)	2,000.00	-	-	-	-	-	-	-	-	-	-	-	(2,000.00)	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		(117,313.37)	26,873.00	64,787.30	5,011.91	19,123.40	400.00	3,853.02	-	13,715.74	114.13	228.27	228.27	(134,335.04)	-	-	-
Liabilities																	
Accounts Payable	9500-9599	354,671.75	(295,191.85)	(55.78)	2,097.41	(38,407.95)	-	3,996.67	2,988.25	4,602.69	5,319.07	2,258.73	8,197.02	304,195.73	-	-	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		354,671.75	(295,191.85)	(55.78)	2,097.41	(38,407.95)	-	3,996.67	2,988.25	4,602.69	5,319.07	2,258.73	8,197.02	304,195.73	-	-	-
Nonoperating																	
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET TRANSACTIONS		237,358.38	(268,318.85)	64,731.52	7,109.32	(19,284.55)	400.00	7,849.70	2,988.25	18,318.43	5,433.21	2,487.00	8,425.29	169,860.69	-	-	-
E. NET INCREASE/DECREASE (B - C + D)			(324,387.25)	(112,098.80)	(22,593.89)	(245,591.99)	(124,476.68)	848,818.98	(19,777.33)	(80,246.15)	(216,780.76)	481,605.85	(216,404.94)	(396,098.78)	(428,031.74)	(428,031.74)	(428,031.74)
F. ENDING CASH (A + E)			972,795.08	860,696.28	838,102.39	592,510.40	468,033.72	1,316,852.70	1,297,075.37	1,216,829.22	1,000,048.46	1,481,654.31	1,265,249.37	869,150.59			
G. ENDING CASH, PLUS CASH ACCRUALS & ADJUSTMENTS																	

2026-27 Cash Flow

Actuals thru the month of:		Object	Begin Balances (Ref. Only)	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	BUDGET
N/A																	
A. BEGINNING CASH				869,150.59	774,346.23	635,361.10	592,058.70	362,541.71	232,301.64	1,084,080.95	1,053,810.46	959,384.16	730,322.15	1,197,684.99	972,837.05		
B. RECEIPTS																	
Revenue Limit Sources																	
Principal Apportionment	8010-8019			8,171.00	8,171.00	13,075.00	8,171.00	-	2,045.00	4,436.00	5,027.00	7,260.00	5,027.00	5,027.00	7,260.00	73,670.00	73,670.00
Property Taxes	8020-8079			-	-	-	-	114,222.70	1,060,454.63	157,313.55	59,887.75	56,281.89	643,748.94	87,312.83	40,018.52	2,219,240.81	2,219,240.81
Miscellaneous Funds	8080-8099			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299			-	-	-	12,971.33	-	-	13,427.48	-	-	22,928.10	-	22,550.09	71,877.00	71,877.00
Other State Revenue	8300-8599			18,508.04	18,508.04	165,359.14	33,864.48	5,578.19	1,905.81	4,552.46	75,754.31	6,365.85	2,984.43	2,984.43	64,425.89	400,791.09	400,791.09
Other Local Revenue	8600-8799			124.07	1,137.23	10,430.22	42.38	314.59	3,823.81	750.01	6,829.26	5,806.93	61,572.99	(215.25)	29,633.76	120,250.00	120,250.00
Interfund Transfers In	8910-8929			-	-	-	-	-	-	-	-	-	-	-	482,333.82	482,333.82	482,333.82
All Other Financing Sources	8930-8979			-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS				26,803.10	27,816.27	188,864.36	55,049.19	120,115.48	1,068,229.26	180,479.49	147,498.33	75,714.68	736,261.47	95,109.01	646,222.08	3,368,162.72	3,368,162.72
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999			16,543.03	81,447.83	86,278.82	89,050.18	85,646.78	90,959.31	96,963.60	99,077.65	94,999.90	97,259.39	99,015.06	115,860.90	1,053,102.44	1,053,102.44
Classified Salaries	2000-2999			17,630.96	31,101.20	41,659.96	45,233.98	45,379.20	36,313.46	34,390.55	38,436.93	52,490.88	49,016.25	48,689.70	48,812.32	489,155.39	489,155.39
Employee Benefits	3000-3999			17,366.22	46,780.25	52,221.74	50,610.69	52,864.57	48,266.44	50,290.90	51,300.10	54,796.82	54,634.11	54,420.78	161,238.24	694,790.86	694,790.86
Books and Supplies	4000-4999			435.79	5,612.88	8,825.51	3,677.73	14,415.12	1,793.55	5,859.66	1,898.20	36,822.45	4,333.07	6,790.37	15,418.67	105,883.00	105,883.00
Operations and Services	5000-5999			33,252.60	47,014.48	47,056.39	102,335.73	52,328.74	40,963.92	23,789.05	37,713.57	66,714.17	64,225.98	97,165.17	135,308.19	747,868.00	747,868.00
Capital Outlay	6000-6599			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499			-	-	-	-	-	1,566.66	-	23,897.47	-	-	15,526.69	117,850.18	158,841.00	158,841.00
Interfund Transfers Out	7600-7629			-	-	-	-	-	-	-	-	-	-	-	137,514.19	137,514.19	137,514.19
All Other Financing Uses	7630-7699			-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS				85,228.59	211,956.65	236,042.42	290,908.31	250,634.41	219,863.33	211,293.77	252,323.92	305,824.22	269,468.80	321,607.78	732,002.69	3,387,154.88	3,387,154.88
D. BALANCE SHEET TRANSACTIONS																	
Assets																	
Cash Not in Treasury	9111-9199		(35.67)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9200-9299		(80,388.82)	17,339.80	45,165.40	3,493.97	13,331.56	278.85	2,686.07	-	9,561.70	79.57	159.13	159.13	(92,255.20)	-	-
Due From Other Funds	9310			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340			-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS			(80,424.49)	17,339.80	45,165.40	3,493.97	13,331.56	278.85	2,686.07	-	9,561.70	79.57	159.13	159.13	(92,255.20)	-	-
Liabilities																	
Accounts Payable	9500-9599	64,542.76	(53,718.68)	(10.15)	381.68	(6,989.43)	-	727.31	543.80	837.59	967.96	411.04	1,491.68	55,357.19	-	-	-
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	9650	2,195.47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		66,738.23	(53,718.68)	(10.15)	381.68	(6,989.43)	-	727.31	543.80	837.59	967.96	411.04	1,491.68	55,357.19	-	-	-
Nonoperating																	
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET TRANSACTIONS		(13,686.26)	(36,378.87)	45,155.25	3,875.65	6,342.13	278.85	3,413.38	543.80	10,399.29	1,047.53	570.17	1,650.82	(36,898.01)	-	-	-
E. NET INCREASE/DECREASE (B - C + D)			(94,804.36)	(138,985.13)	(43,302.40)	(229,516.99)	(130,240.07)	851,779.31	(30,270.48)	(94,426.30)	(229,062.01)	467,362.84	(224,847.94)	(122,678.62)	(18,992.16)	(18,992.16)	(18,992.16)
F. ENDING CASH (A + E)				774,346.23	635,361.10	592,058.70	362,541.71	232,301.64	1,084,080.95	1,053,810.46	959,384.16	730,322.15	1,197,684.99	972,837.05	850,158.43		
G. ENDING CASH, PLUS CASH ACCRUALS & ADJUSTMENTS																	

Howell Mountain Elementary (66258) - First Interim	v.26.2		PY1	v.26.2	11/15/2025	CY	v.26.2		CY1	v.26.2		CY2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
LOCAL CONTROL FUNDING FORMULA				2024-25				2025-26				2026-27				2027-28																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	1.07%		0.00%		64.77%		2.30%		0.00%		63.28%		3.02%		0.00%		59.17%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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3PY Average		ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average		ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average		ADA	Base	Grade Span	Supplemental	Concentration	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Grades TK-3	44.18	\$	10,025	\$	1,043	\$	1,434	\$	703	\$	583,380	43.19	\$	10,256	\$	1,067	\$	1,433	\$	609	\$	577,253	39.55	\$	10,566	\$	1,099	\$	1,380	\$	316	\$	528,452																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Grades 4-6	28.56		10,177				1,318		646		346,764	21.75		10,411				1,318		560		267,284	17.40		10,725				1,269		291		213,757																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Grades 7-8	20.02		10,478				1,357		665		250,265	18.70		10,719				1,357		577		236,601	16.14		11,043				1,307		299		204,157																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Grades 9-12	-		12,144		316		1,614		791		-	-		12,423		323		1,613		686		-	-		12,798		333		1,554		356		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Subtract Necessary Small School ADA and Funding	-		-		-		-		-		-	-		-		-		-		-		-	-		-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Total Base, Supplemental, and Concentration Grant		\$	943,330		46,079		128,168		62,832		1,180,409		\$	869,841		46,083		115,919		49,295		1,081,138		\$	782,734		43,466		97,772		22,394		946,366																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
NSS Allowance			-		-		-		-		-			-		-		-		-		-			-		-		-		-		-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
TOTAL BASE	92.76	\$	943,330		46,079		128,168		62,832		1,180,409	83.64	\$	869,841		46,083		115,919		49,295		1,081,138	73.09	\$	782,734		43,466		97,772		22,394		946,366																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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Howell Mountain Elementary (66258) - First Interim							11/15/2025
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>General Assumptions</b>							
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:							
Enrollment Count	102	93	86	77	77	77	
Unduplicated Pupil Count (UPC)	64	64	54	44	44	44	
Unduplicated Pupil Percentage (UPP)	56.90%	62.37%	64.77%	63.28%	59.17%	57.14%	
Current Year LCFF Average Daily Attendance (ADA)	95.44	85.09	71.18	63.78	63.78	63.78	
Funded LCFF ADA	95.45	95.44	92.76	83.64	73.09	65.98	
LCFF ADA Funding Method	Prior Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	
<b>LCFF Entitlement Summary</b>							
Base Grant	\$887,676	\$960,239	\$943,330	\$869,841	\$782,734	\$730,276	
Grade Span Adjustment	38,397	48,308	46,079	46,083	43,466	42,191	
Adjusted Base Grant	\$926,073	\$1,008,547	\$989,409	\$915,924	\$826,200	\$772,467	
Supplemental Grant	105,388	125,806	128,168	115,919	97,772	88,278	
Concentration Grant	11,437	48,315	62,832	49,295	22,394	10,745	
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$1,042,898</b>	<b>\$1,182,668</b>	<b>\$1,180,409</b>	<b>\$1,081,138</b>	<b>\$946,366</b>	<b>\$871,490</b>	
Allowance: Necessary Small School	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	9,593	9,593	9,593	9,593	9,593	9,593	
Add-on: Home-to-School Transportation	-	-	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	
Add-on: Economic Recovery Target	70,774	70,774	70,774	70,774	70,774	70,774	
Add-on: Transitional Kindergarten	15,697	17,320	25,754	46,412	47,809	49,442	
<b>Total Allowance and Add-On Amounts</b>	<b>\$96,064</b>	<b>\$97,687</b>	<b>\$106,121</b>	<b>\$126,779</b>	<b>\$128,176</b>	<b>\$129,809</b>	
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$1,138,962</b>	<b>\$1,280,355</b>	<b>\$1,286,530</b>	<b>\$1,207,917</b>	<b>\$1,074,542</b>	<b>\$1,001,299</b>	
Miscellaneous Adjustments	-	-	-	-	-	-	
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 1,138,962</b>	<b>\$ 1,280,355</b>	<b>\$ 1,286,530</b>	<b>\$ 1,207,917</b>	<b>\$ 1,074,542</b>	<b>\$ 1,001,299</b>	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,933	\$ 13,415	\$ 13,869	\$ 14,442	\$ 14,702	\$ 15,176	
Additional State Aid	54,770	54,770	54,770	54,770	54,770	54,770	
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>1,193,732</b>	<b>1,335,125</b>	<b>1,341,300</b>	<b>1,262,687</b>	<b>1,129,312</b>	<b>1,056,069</b>	
<b>LCFF Sources Summary</b>							
<b>Funding Source Summary</b>							
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 1,756,253	\$ 1,891,878	\$ 2,056,226	\$ 2,045,500	\$ 2,076,183	\$ 2,107,325	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 19,090	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,618	\$ 13,196	
Net State Aid (excludes Additional State Aid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional State Aid	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	
<b>Total Funding Sources</b>	<b>\$ 1,830,113</b>	<b>\$ 1,965,736</b>	<b>\$ 2,129,548</b>	<b>\$ 2,116,998</b>	<b>\$ 2,145,571</b>	<b>\$ 2,175,291</b>	
<b>Funding Source by Resource-Object</b>							
State Aid (Resource Code 0000, Object Code 8011)	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 19,090	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,618	\$ 13,196	
(P-2 plus Current Year Accrual)							
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)							
Property Taxes (Object 8021 to 8089)	\$ 1,756,253	\$ 1,891,878	\$ 2,056,226	\$ 2,045,500	\$ 2,076,183	\$ 2,107,325	
% Change		7.7224%	8.6870%	-0.5216%	1.5000%	1.5000%	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	
<b>Entitlement and Source Reconciliation</b>							
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	
Total LCFF Entitlement	\$ 1,138,962	\$ 1,280,355	\$ 1,286,530	\$ 1,207,917	\$ 1,074,542	\$ 1,001,299	
Additional State Aid	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	\$ 54,770	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 19,090	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,618	\$ 13,196	
Excess Taxes before Minimum State Aid	\$ 617,291	\$ 611,523	\$ 769,696	\$ 837,583	\$ 1,001,641	\$ 1,106,026	
Total Funding Sources	\$ 1,830,113	\$ 1,965,736	\$ 2,129,548	\$ 2,116,998	\$ 2,145,571	\$ 2,175,291	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 1,067,314	\$ 1,151,411	\$ 1,140,707	\$ 1,087,880	\$ 999,553	\$ 947,453	
Supplemental and Concentration Grant funding in the LCAP year	\$ 116,825	\$ 174,121	\$ 191,000	\$ 165,214	\$ 120,166	\$ 99,023	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 2,639	\$ 11,150	\$ 14,499	\$ 11,376	\$ 5,168	\$ 2,480	
Percentage to Increase or Improve Services	10.95%	15.12%	16.74%	15.19%	12.02%	10.45%	
<b>Necessary Small School Allowance by School</b>							
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	
District Funded NSS ADA	-	-	-	-	-	-	
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #1							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #2							
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)	-	-	-	-	-	-	
Funded ADA for NSS	-	-	-	-	-	-	



Howell Mountain Elementary (66258) - First Interim							11/15/2025						
		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28	
Funded NSS Allowance		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #3													
NSS Funding Basis (Greater of CY, PY, or 3PY Average)			Current Yr		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)			-		-		-		-		-		-
Funded ADA for NSS			-		-		-		-		-		-
Funded NSS Allowance		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #4													
NSS Funding Basis (Greater of CY, PY, or 3PY Average)			Current Yr		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)			-		-		-		-		-		-
Funded ADA for NSS			-		-		-		-		-		-
Funded NSS Allowance		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
NSS #5													
NSS Funding Basis (Greater of CY, PY, or 3PY Average)			Current Yr		Current Yr		Current Yr		Current Yr		Current Yr		Current Yr
CY ADA (Actual)			-		-		-		-		-		-
Funded ADA for NSS			-		-		-		-		-		-
Funded NSS Allowance		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
PER-ADA FUNDING LEVELS													
Base, Supplemental and Concentration Rate per ADA													
Grades TK-3		\$	11,395.51	\$	12,841.64	\$	13,204.62	\$	13,365.44	\$	13,361.62	\$	13,609.36
Grades 4-6		\$	10,477.70	\$	11,807.36	\$	12,141.62	\$	12,288.94	\$	12,284.90	\$	12,513.88
Grades 7-8		\$	10,788.52	\$	12,156.81	\$	12,500.73	\$	12,652.49	\$	12,649.15	\$	12,885.06
Grades 9-12		\$	12,827.97	\$	14,455.19	\$	14,865.34	\$	15,045.12	\$	15,040.84	\$	15,320.82
Base Grants													
Grades TK-3		\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927
Grades 4-6		\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092
Grades 7-8		\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421
Grades 9-12		\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236
Grade Span Adjustment													
Grades TK-3		\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136
Grades 9-12		\$	289	\$	312	\$	316	\$	323	\$	333	\$	344
Prorated Base, Supplemental and Concentration Rate per ADA													
Grades TK-3		\$	10,119	\$	10,951	\$	11,068	\$	11,323	\$	11,665	\$	12,063
Grades 4-6		\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092
Grades 7-8		\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421
Grades 9-12		\$	11,391	\$	12,327	\$	12,460	\$	12,746	\$	13,131	\$	13,580
Prorated Base Grants													
Grades TK-3		\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927
Grades 4-6		\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092
Grades 7-8		\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421
Grades 9-12		\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236
Prorated Grade Span Adjustment													
Grades TK-3		\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136
Grades 9-12		\$	289	\$	312	\$	316	\$	323	\$	333	\$	344
Supplemental Grant													
			20%		20%		20%		20%		20%		20%
Maximum - 1.00 ADA, 100% UPP													
Grades TK-3		\$	2,024	\$	2,190	\$	2,214	\$	2,265	\$	2,333	\$	2,413
Grades 4-6		\$	1,861	\$	2,014	\$	2,035	\$	2,082	\$	2,145	\$	2,218
Grades 7-8		\$	1,916	\$	2,073	\$	2,096	\$	2,144	\$	2,209	\$	2,284
Grades 9-12		\$	2,278	\$	2,465	\$	2,492	\$	2,549	\$	2,626	\$	2,716
Actual - 1.00 ADA, Local UPP as follows:													
Grades TK-3		\$	56.90%	\$	62.37%	\$	64.77%	\$	63.28%	\$	59.17%	\$	57.14%
Grades 4-6		\$	1,152	\$	1,366	\$	1,434	\$	1,433	\$	1,380	\$	1,379
Grades 7-8		\$	1,059	\$	1,256	\$	1,318	\$	1,318	\$	1,269	\$	1,268
Grades 9-12		\$	1,090	\$	1,293	\$	1,357	\$	1,357	\$	1,307	\$	1,305
Grades 9-12		\$	1,296	\$	1,538	\$	1,614	\$	1,613	\$	1,554	\$	1,552
Concentration Grant (>55% population)													
			65%		65%		65%		65%		65%		65%
Maximum - 1.00 ADA, 100% UPP													
Grades TK-3		\$	6,577	\$	7,118	\$	7,194	\$	7,360	\$	7,582	\$	7,841
Grades 4-6		\$	6,048	\$	6,545	\$	6,615	\$	6,767	\$	6,971	\$	7,210
Grades 7-8		\$	6,227	\$	6,739	\$	6,811	\$	6,967	\$	7,178	\$	7,424
Grades 9-12		\$	7,404	\$	8,013	\$	8,099	\$	8,285	\$	8,535	\$	8,827
Actual - 1.00 ADA, Local UPP >55% as follows:													
			1.9000%		7.3700%		9.7700%		8.2800%		4.1700%		2.1400%
Grades TK-3		\$	125	\$	525	\$	703	\$	609	\$	316	\$	168
Grades 4-6		\$	115	\$	482	\$	646	\$	560	\$	291	\$	154
Grades 7-8		\$	118	\$	497	\$	665	\$	577	\$	299	\$	159
Grades 9-12		\$	141	\$	591	\$	791	\$	686	\$	356	\$	189

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

**Howell Mountain Elementary**

**Napa 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)

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

Howell Mountain Elementary

Napa County

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

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## **EXPORT VALIDATION CHECKS**

**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.)

**Exception**

Explanation: Cash flow provided in non-SACS format.