

HOWELL MOUNTAIN ELEMENTARY SCHOOL DISTRICT

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



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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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	
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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		<input checked="" type="checkbox"/>
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	<input checked="" type="checkbox"/>	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		<input checked="" type="checkbox"/>

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? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? 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)? <ul style="list-style-type: none"> 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)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	n/a
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	X	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

Fiscal Year	J-29- Total	Minus ERAF	NET Taxes	\$ Increase/ Prior Year	% Increase/ Prior Year
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	2024-25¹	2025-26²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		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 ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

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

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies 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.

³Additional 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.

⁴Funding 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.

⁵California 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.

⁶Unemployment 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).

⁷Minimum 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

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

- 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

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	
REVENUES										
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)
TOTAL REVENUES	2,191,810	716,365	2,908,175	2,211,716	676,354	2,888,071	2,176,511	731,671	2,908,182	20,112
EXPENSES										
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	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,744,439	1,246,096	2,990,535	1,900,948	1,039,790	2,940,738	1,982,219	1,225,330	3,207,549	266,811
Excess/Deficiency	447,371	(529,732)	(82,361)	310,768	(363,435)	(52,667)	194,292	(493,659)	(299,366)	(246,699)
OTHER FINANCING SOURCES/USES										
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	-	-
TOTAL OTHER FINANCING	(558,752)	451,903	(106,849)	(422,137)	294,091	(128,046)	(564,483)	435,818	(128,665)	(620)
NET INCREASE/DECREASE	(111,381)	(77,829)	(189,210)	(111,369)	(69,344)	(180,713)	(370,191)	(57,841)	(428,032)	(247,319)
FUND BALANCE										
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)	-	-	-	-	-	-	-	-	-	-
ENDING BALANCE	496,145	563,679	1,059,824	459,173	402,275	861,447	125,955	505,838	631,792	(229,655)

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
REVENUES				
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)	-	-	-
TOTAL REVENUES	105,909	123,000	123,000	-
EXPENSES				
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)	-	-	-	-
TOTAL EXPENDITURES	191,726	201,046	198,341	(2,705)
Excess/Deficiency	(85,817)	(78,046)	(75,341)	
OTHER FINANCING SOURCES/USES				
Transfers In (8900-8929)	56,849	78,046	78,046	-
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
TOTAL OTHER FINANCING	56,849	78,046	78,046	-
NET INCREASE/DECREASE	(28,968)	-	2,705	
FUND BALANCE				
Beginning Balance (9791)	103,015	62,270	74,097	
Adjustments (9793, 9795)	50	-	-	
ENDING BALANCE	74,047	62,270	76,802	

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

	<u>2024-25 Unaudited Actuals</u>	<u>2025-26 Budget</u>	<u>2025-26 1st Interim</u>	<u>Diff from Budget to 1st Interim</u>
REVENUES				
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	-
TOTAL REVENUES	6,971.25	4,500.00	4,500.00	-
EXPENSES				
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)	-	-	-	-
TOTAL EXPENDITURES	36,632.20	15,000.00	15,000.00	-
Excess/Deficiency	(29,660.95)	(10,500.00)	(10,500.00)	
OTHER FINANCING SOURCES/USES				
Transfers In (8900-8929)	50,000.00	50,000.00	50,000.00	-
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
TOTAL OTHER FINANCING	50,000.00	50,000.00	50,000.00	-
NET INCREASE/DECREASE	20,339.05	39,500.00	39,500.00	
FUND BALANCE				
Beginning Balance (9791)	249,082.08	251,949.88	269,421.13	
Adjustments (9793, 9795)	-	-	-	
ENDING BALANCE	269,421.13	291,449.88	308,921.13	

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

	<u>2024-25 Unaudited Actuals</u>	<u>2025-26 Budget</u>	<u>2025-26 1st Interim</u>	<u>Diff from Budget to 1st Interim</u>
REVENUES				
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	-
TOTAL REVENUES	12,502.64	10,000.00	10,000.00	-
EXPENSES				
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)	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess/Deficiency	12,502.64	10,000.00	10,000.00	
OTHER FINANCING SOURCES/USES				
Transfers In (8900-8929)	-	-	-	-
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-
NET INCREASE/DECREASE	12,502.64	10,000.00	10,000.00	
FUND BALANCE				
Beginning Balance (9791)	449,831.18	459,831.18	462,333.82	
Adjustments (9793, 9795)	-	-	-	
ENDING BALANCE	462,333.82	469,831.18	472,333.82	

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
REVENUES				
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	-
TOTAL REVENUES	12,213.39	1,000.00	1,000.00	-
EXPENSES				
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)	-	-	-	-
TOTAL EXPENDITURES	3,589.00	-	77,000.00	77,000
Excess/Deficiency	8,624.39	1,000.00	(76,000.00)	
OTHER FINANCING SOURCES/USES				
Transfers In (8900-8929)	-	-	619.68	620
Transfers Out (7600-7699)	-	-	-	-
Contributions (8980-8999)	-	-	-	-
TOTAL OTHER FINANCING	-	-	619.68	620
NET INCREASE/DECREASE	8,624.39	1,000.00	(75,380.32)	
FUND BALANCE				
Beginning Balance (9791)	66,755.93	70,955.93	75,380.32	
Adjustments (9793, 9795)	-	-	-	
ENDING BALANCE	75,380.32	71,955.93	-	

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 Dartboard.

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 Trinchero 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
Total Combined Reserves	631,792	612,800	(57,643)
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
ENROLLMENT			86			77			77			77
A.D.A. (Average Daily Attendance)			71			64			64			64
% of Enrollment			0.83			0.83			0.83			0.83
REVENUES												
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
TOTAL REVENUE	2,191,810	716,365	2,908,175	2,176,511	731,671	2,908,182	2,206,118	679,711	2,885,829	2,237,335	579,711	2,817,046
EXPENDITURES												
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)	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,744,439	1,246,096	2,990,535	1,982,219	1,225,330	3,207,549	2,049,254	1,200,387	3,249,641	2,136,144	1,219,293	3,355,436
EXCESS/DEFICIENCY	447,371	(529,732)	(82,361)	194,292	(493,659)	(299,366)	156,865	(520,676)	(363,812)	101,192	(639,582)	(538,390)
OTHER FINANCING SOURCES/USES												
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	-
TOTAL OTHER FINANCING	(558,752)	451,903	(106,849)	(564,483)	435,818	128,665	(80,597)	425,417	619,848	(575,930)	443,878	152,052
CHANGE IN FUND BALANCE	(111,381)	(77,829)	(189,210)	(370,191)	(57,841)	(428,032)	76,268	(95,260)	(18,992)	(474,739)	(195,704)	(670,443)
BEGINNING FUND BALANCE	607,526	641,507	1,249,034	496,145	563,679	1,059,824	125,955	505,838	631,792	202,222	410,578	612,800
ENDING FUND BALANCE	496,145	563,679	1,059,824	125,955	505,838	631,792	202,222	410,578	612,800	(272,517)	214,874	(57,643)
Fund 17 Balance	462,334			472,334			-			-		
% Reserves	33.24%			17.93%			5.23%			-7.77%		
Required 5% Reserve	149,527			160,377			162,482			167,772		
Notes												
	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%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	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. EXPENDITURES								
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	0.00	0.00		0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		310,768.02	311,268.02		(567,191.08)	194,292.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00		0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(111,369.06)	(116,191.36)		(567,191.08)	(370,190.87)		
F. FUND BALANCE, RESERVES								
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		

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		
LCFF SOURCES								
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%

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%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00		
Donated Food Commodities	8221		0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other Every Student Succeeds Act	3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements	8550		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		

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%
TOTAL, OTHER STATE REVENUE			33,495.09	33,495.09	2,313.17	33,213.09	(282.00)	-0.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00		
Unsecured Roll	8616		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00		
Supplemental Taxes	8618		0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		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								

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%
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%

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%
BOOKS AND SUPPLIES								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		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%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,900,948.07	1,900,448.07	619,348.13	1,982,218.94	(81,770.87)	-4.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		(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)			(422,137.08)	(427,459.38)	0.00	(564,483.02)	(137,023.64)	32.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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. EXPENDITURES								
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			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(363,435.41)	(347,007.41)	78,281.71	(493,658.53)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	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			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(69,344.01)	(47,593.71)	78,281.71	(57,840.87)			
F. FUND BALANCE, RESERVES								
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			

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		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00	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%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials	8560		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%

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%
TOTAL, OTHER STATE REVENUE			331,098.00	359,026.00	246,920.00	389,622.00	30,596.00	8.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	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%

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		
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%
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%

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							
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%
BOOKS AND SUPPLIES								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		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%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements	7130		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
Tuition, Excess Costs, and/or Deficit Payments	7141		137,452.00	137,452.00	0.00	137,452.00	0.00	0.0%
Payments to Districts or Charter Schools								

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,039,789.88	1,051,289.88	184,958.78	1,225,329.83	(174,039.95)	-16.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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								
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		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. EXPENDITURES								
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		197,841.00	197,841.00	0.00	197,841.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
9) TOTAL, EXPENDITURES	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
2,940,737.95			2,951,737.95		804,306.91	3,207,548.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,667.39)	(35,739.39)	(488,909.37)	(299,366.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,713.07)	(163,785.07)	(488,909.37)	(428,031.74)		
F. FUND BALANCE, RESERVES								
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			0.00	0.00		0.00		
Revolving Cash	9711		0.00	0.00				
Stores	9712		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		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		
LCFF SOURCES								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00	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%
TOTAL, FEDERAL REVENUE			78,157.00	78,157.00	14,995.53	83,093.53	4,936.53	6.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		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%

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%
TOTAL, OTHER STATE REVENUE			364,593.09	392,521.09	249,233.17	422,835.09	30,314.00	7.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	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%

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%
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%

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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%
BOOKS AND SUPPLIES								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		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%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements	7130		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7141		137,452.00	137,452.00	0.00	137,452.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,940,737.95	2,951,737.95	804,306.91	3,207,548.77	(255,810.82)	-8.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00		
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 (SSPDBG)	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)
A. REVENUES								
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. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,045.68)	(78,045.68)	(34,558.98)	(75,340.63)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(34,558.98)	2,705.05		
F. FUND BALANCE, RESERVES								
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			54,447.83		
Reserved for Cashflow	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8220		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%
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	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		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200		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%
EMPLOYEE BENEFITS								
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)
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800		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%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			201,045.68	201,045.68	39,317.89	198,340.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			78,045.68	78,045.68	0.00	78,045.68		
(a - b + c - d + e)								

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)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		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. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
	(10,500.00)		(10,500.00)		1,159.28	(10,500.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
	39,500.00		39,500.00		1,159.28	39,500.00		
F. FUND BALANCE, RESERVES								
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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year	8091		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		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		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	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%
CAPITAL OUTLAY								
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	15,000.00	1,899.00	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		
(a - b + c - d + e)								

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)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		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. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,000.00	10,000.00	5,248.08	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			10,000.00	10,000.00	5,248.08	10,000.00		
F. FUND BALANCE, RESERVES								
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		
OTHER LOCAL REVENUE								
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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,000.00	(59,000.00)	855.66	(76,000.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			1,000.00	(59,000.00)	855.66	(75,380.32)		
F. FUND BALANCE, RESERVES								
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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	60,000.00	0.00	77,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	619.68		
(a - b + c - d + e)								

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	83.64	83.64	63.78	83.64	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	83.64	83.64	63.78	83.64	0.00	0.0%
5. District Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	83.64	83.64	63.78	83.64	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA					0.00	
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA					0.00	
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA					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)
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 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(370,190.87)		76,267.68		(474,738.88)
D. FUND BALANCE						
1. Net Beginning Fund Balance(Form 01I, 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 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	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)
E. AVAILABLE RESERVES						
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)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(57,840.87)		(95,259.84)		(195,703.59)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, 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 01I)						
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 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		505,837.64		410,577.80		214,874.21
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(428,031.74)		(18,992.16)		(670,442.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, 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 01I)						
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 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		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 AI, Lines A4 and C4)	(Form 01CS, Item 1A)		
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.

Fiscal Year	Enrollment			
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)	District Regular	86.00	77.00	
	Charter School			
	Total Enrollment	86.00	77.00	(10.5%)
1st Subsequent Year (2026-27)	District Regular	86.00	77.00	
	Charter School			
	Total Enrollment	86.00	77.00	(10.5%)
2nd Subsequent Year (2027-28)	District Regular	86.00	77.00	
	Charter School			
	Total Enrollment	86.00	77.00	(10.5%)

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

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

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

Fiscal Year	Estimated P-2 ADA		Enrollment	CALPADS/Projected Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)					
Current Year (2025-26)	District Regular	64	77		83.1%	Met
	Charter School	0				
	Total ADA/Enrollment	64	77			
1st Subsequent Year (2026-27)	District Regular	64	77		83.1%	Met
	Charter School					
	Total ADA/Enrollment	64	77			
2nd Subsequent Year (2027-28)	District Regular	64	77		83.1%	Met
	Charter School					
	Total ADA/Enrollment	64	77			

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	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
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:

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		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	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%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999)	Total Expenditures (Form 01I, Objects 1000-7499)		
Current Year (2025-26)	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	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.

Explanation: 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.
Explanation: 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.
Explanation: 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.

Explanation: 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.
Explanation: 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
		Contribution	Objects		
1.	OMMA/RMA Contribution	89,553.05	0.00		Not Met
2.	Budget Adoption Contribution (information only)		0.00		

(Form 01CSI, Criterion 7)

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)

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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 (Form 01I, Section E)	Total Unrestricted Expenditures (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund)	Balance is negative, else N/A)
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Status	
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	Status
	General Fund	
	Projected Year Totals	
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.
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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	Status
	General Fund	
Current Year (2025-26)	(Form CASH, Line F, June Column)	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)	
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10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01l, 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. Reserve Standard - by Percent
(Line B3 times Line B4)

6. Reserve Standard - by Amount
(\$88,000 for districts with 0 to 1,000 ADA, else 0)

7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

5%	5%	5%
166,810.71	169,357.74	174,874.42
88,000.00	88,000.00	88,000.00
166,810.71	169,357.74	174,874.42

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals		
	(2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	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%
District's Reserve Standard (Section 10B, Line 7):		166,810.71	169,357.74
Status:		Met	Met
		Not Met	

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Yes

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?

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:

No

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

No

S4. Contingent Revenues

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

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

No

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
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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	First Interim	Percent	Amount of Change	Status		
	(Form 01CS, Item S5A)	Projected Year Totals	Change				
1a. Contributions, Unrestricted General Fund							
(Fund 01, Resources 0000-1999, Object 8980)							
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		
1b. Transfers In, General Fund *							
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met		
1st Subsequent Year (2026-27)	0.00	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		
1c. Transfers Out, General Fund *							
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)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	7	Property tax levy (Fund 51)	Disbursed by County Auditor (Fund 51)		809,047
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

Other Long-term Commitments (do not include OPEB):

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
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	

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)

Budget Adoption	
(Form 01CS, Item S7A)	
First Interim	
155,049.00	155,049.00
0.00	0.00
155,049.00	155,049.00

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

Estimated	Estimated

3 OPEB Contributions

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

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)	26,709.60	27,493.04
1st Subsequent Year (2026-27)	36,418.92	30,242.34
2nd Subsequent Year (2027-28)	40,789.19	33,266.58

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

Current Year (2025-26)	26,709.60	26,709.60
1st Subsequent Year (2026-27)	36,418.92	30,242.34
2nd Subsequent Year (2027-28)	40,789.19	33,266.58

d. Number of retirees receiving OPEB benefits

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

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

--	--

3 Self-Insurance Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

--

Negotiations Not Settled

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

--

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

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?

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

If Yes, explain the nature of the new costs:

No _____

11. *What is the primary purpose of the following statement?*

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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.

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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:

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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:

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--	--	--

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

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

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

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

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

Management/Supervisor/Confidential
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 and column over prior year

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

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

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

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

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.

No

Nc

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.

End of School District First Interim Criteria and Standards Review

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

Actuals thru the month of:	Object (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
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	298,857.76	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)															
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																
Certified 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)
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							11/15/2025	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
General Assumptions								
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		-	-	-	-	-	-	
LCFF Entitlement Summary								
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	
Total Base, Supplemental and Concentration Grant		\$1,042,898	\$1,182,668	\$1,180,409	\$1,081,138	\$946,366	\$871,490	
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	
Total Allowance and Add-On Amounts		\$96,064	\$97,687	\$106,121	\$126,779	\$128,176	\$129,809	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$1,138,962	\$1,280,355	\$1,286,530	\$1,207,917	\$1,074,542	\$1,001,299	
Miscellaneous Adjustments								
Total LCFF Entitlement (excludes Additional State Aid)		\$ 1,138,962	\$ 1,280,355	\$ 1,286,530	\$ 1,207,917	\$ 1,074,542	\$ 1,001,299	
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	
Total LCFF Entitlement with Additional State Aid		1,193,732	1,335,125	1,341,300	1,262,687	1,129,312	1,056,069	
LCFF Sources Summary								
Funding Source Summary								
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	
Total Funding Sources		\$ 1,830,113	\$ 1,965,736	\$ 2,129,548	\$ 2,116,998	\$ 2,145,571	\$ 2,175,291	
Funding Source by Resource-Object								
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) (P-2 plus Current Year Accrual)		\$ 19,090	\$ 19,088	\$ 18,552	\$ 16,728	\$ 14,618	\$ 13,196	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)		\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089) % Change		\$ 1,756,253	\$ 1,891,878	\$ 2,056,226	\$ 2,045,500	\$ 2,076,183	\$ 2,107,325	
In-Lieu of Property Taxes (Object Code 8096)		-	-	7.7224%	8.6870%	-0.5216%	1.5000%	1.5000%
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status		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	
LCAP Percentage to Increase or Improve Services Calculation								
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%	
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	
District Funded NSS ADA		-	-	-	-	-	-	
District NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #1								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr						
CY ADA (Actual)		-	-	-	-	-	-	
Funded ADA for NSS		-	-	-	-	-	-	
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NSS #2								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr						
CY ADA (Actual)		-	-	-	-	-	-	
Funded ADA for NSS		-	-	-	-	-	-	
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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
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #3										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>
CY ADA (Actual)		-		-		-		-		-
Funded ADA for NSS		-		-		-		-		-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #4										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>
CY ADA (Actual)		-		-		-		-		-
Funded ADA for NSS		-		-		-		-		-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #5										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>		<i>Current Yr</i>
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										
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%				
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 TK-3	\$ 1,296	\$ 1,538	\$ 1,614	\$ 1,613	\$ 1,554	\$ 1,552				
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%	65%				
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:										
Grades TK-3	1.9000%	7.3700%	9.7700%	8.2800%	4.1700%	2.1400%				
Grades 4-6	\$ 125	\$ 525	\$ 703	\$ 609	\$ 316	\$ 168				
Grades 7-8	\$ 115	\$ 482	\$ 646	\$ 560	\$ 291	\$ 154				
Grades 9-12	\$ 118	\$ 497	\$ 665	\$ 577	\$ 299	\$ 159				
Grades TK-3	\$ 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.