

Ross Elementary School District



2025-2026 First Interim Report

December 10, 2025

Board of Trustees

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2025-2026
First Interim Report

Executive Summary



To: Ross School Board of Trustees
From: Carol Slender, Chief Business Official
Date: December 10, 2025
Re: 2025-26 First Interim Report Executive Summary

ROSS SCHOOL DISTRICT 2025-2026 First Interim Report

Please find attached the Ross Elementary School District 2025-2026 First Interim Report for your review and approval. In accordance with Education Code Section 42130, school districts are required to submit a first interim report detailing the financial status as of October 31, 2025. This report must be presented to the governing board for certification and then submitted to the County Office of Education no later than December 15, 2025.

OVERVIEW:

The Governing Board recognizes its critical responsibility for approving and maintaining a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The District is required to file one of the following certifications based on these projections:

1. **Positive Certification**- the District **will meet** the financial obligations for the current and two subsequent fiscal years.
2. **Qualified Certification**- the District **may not meet** their financial obligations for the current or two subsequent fiscal years.
3. **Negative Certification**- the District **will be unable** to meet their financial obligations for the current or two subsequent fiscal years.

DISTRICT SUMMARY:

The overall financial goal for the district is to maintain an appropriate level of reserve, maximize district revenue and expend resources in areas achieving the highest quality educational value while meeting all federal, state, and local guidelines and regulations.

This document reflects the Original Adopted Budget for 2025-26, Approved Operating Budget and Projected Totals for 2025-26, and the Multi-Year Projection for 2026-27 and 2027-28. The district developed a set of budget assumptions that described the basis for the revenue and expenditures that was presented on June 11, 2025. These assumptions were developed using the Governor's 2025-26 State Budget May Revision along with guidance from School Services of California and the Marin County Office of Education.

California school district revenue and expenditures are constantly changing. The district must diligently update the budget based on federal, state, and local decisions and projections. The assumptions listed below provide an update since budget adoption.

Revenue Assumptions

LCFF/Property Taxes: The Local Control Funding Formula (LCFF) is the largest funding source for the district representing 59% of total revenue. The LCFF is comprised of State Aid and Property Taxes. Based on the 2025-26 LCFF calculation for Ross the district will remain a Community Funded or Basic Aid district for the current and two subsequent years.

The table below includes the factors for calculating the LCFF and identifies the variance since budget adoption:

LCFF Planning Factors							
	2024-25	2025-26		2026-27		2027-28	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
School Services of CA Planning COLA	1.07%	2.30%	2.30%	3.02%	3.02%	3.42%	3.42%
Property Tax Factors (Secured)	4.76%	4.64%	4.73%	4.00%	4.00%	4.00%	4.00%
YOY Adjustment		\$ 281,078	\$ 243,164	\$ 257,863	\$ 214,033	\$ 268,220	\$ 222,921
Estimated Property Tax	\$ 6,570,706	\$ 6,862,781	\$ 6,867,654	\$ 7,132,028	\$ 7,137,096	\$ 7,412,045	\$ 7,417,316
Charter In-Lieu Prop Tax Transfer	\$ (10,847)	\$ (10,997)	\$ (53,784)	\$ (11,384)	\$ (55,409)	\$ (11,797)	\$ (57,299)
Change from Adoption			\$ (37,914)		\$ (38,957)		\$ (40,231)
State Aid Categoricals	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455
Education Protection Funding (EPA)	\$ 68,166	\$ 66,302	\$ 66,152	\$ 65,408	\$ 64,566	\$ 65,408	\$ 63,670
Change from Adoption			\$ (150)		\$ (842)		\$ (1,738)
Enrollment	340	338	330	344	335	335	332
Change from Adoption - Enrollment			(8)		(9)		(3)
ADA	323.27	322.25	313.64	327.04	318.35	318.18	314.98
Unduplicated Pupil Count Rolling %	0.76%	0.77%	0.78%	0.88%	0.77%	0.88%	0.87%
LCFF Transfer - Deferred Maintenance	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Change from Adoption			\$ -		\$ -		\$ -
Total LCFF Revenue	\$ 6,763,480	\$ 7,053,541	\$ 7,015,477	\$ 7,321,507	\$ 7,281,708	\$ 7,601,111	\$ 7,559,142
Total LCFF Revenue Adjustment from Adoption			\$ (38,064)		\$ (39,799)		\$ (41,969)

Property taxes are based on the August 26, 2025, County of Marin Department of Finance estimates. The 2025-26 budget year has a projected increase of 4.73% with increases of 4.00% in 2026-27 and 4.00% in 2027-28.

The LCFF formula is calculated using the greater of current year, prior year, or average of three years ADA times the base grant amount defined by grade level grouping. Listed below is the updated enrollment/ADA Projection for 2025-26 at census date along with the corresponding ADA.

Fiscal Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grade Level	CBEDS Enrollment									
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
K	46	25	41	31	38	32	35	36	35	35
1	31	50	28	43	31	42	36	36	39	38
2	34	33	48	28	47	32	43	37	38	41
3	57	37	32	49	31	46	30	39	38	39
4	40	55	34	36	49	34	46	31	40	39
5	56	42	55	34	36	49	34	40	31	40
6	45	58	38	50	33	33	49	33	38	29
7	38	44	58	39	53	33	33	44	33	38
8	47	39	42	59	40	52	33	34	44	33
Growth/(Decline)	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	-1.4%	-4.0%	-2.7%	-1.1%	0.5%
Total Enrollment/ Projection	394	383	376	369	358	353	339	330	335	332
Total ADA/Projection (P-2)	379.95	366.88	366.88	348.43	335.96	333.07	322.15	313.27	318.35	314.98
Enrollment to ADA %	96.4%	95.8%		94.4%	93.8%	94.4%	95.0%	95.0%	95.0%	95.0%
Enrollment Change Yr Over Yr	7	-11	-7	-7	-11	-5	-14	-9	5	-3
ADA Change Yr Over Yr	11.2	-13.1	0.0	-18.5	-12.5	-2.9	-10.9	-8.9	5.1	-3.4

At budget adoption LCFF Transfers included a transfer of \$50,000 from the General Fund to the Deferred Maintenance Fund (Fund 14) which remains unchanged at first interim. The transfer in the subsequent years at first interim is projected as follows: \$50,000 in 2026-27 and \$50,000 in 2027-28.

Federal Revenue: Federal revenue includes Title I, II, IV, IDEA Special Education and Mental Health allocations. Federal Revenue increased in 2025-26 from budget adoption due to updated Title I, II, and Title IV allocations released by CDE, and Special Education funding is projected to remain flat in the two subsequent years.

The table below provides the updated Federal Revenue Sources:

	Federal Planning Factors						
	2024-25	2025-26		2026-27		2027-28	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Title I- Part A	\$ 7,869.00	\$ 7,855.00	\$ -	\$ 7,855.00	\$ -	\$ 7,855.00	\$ -
Title II - Teacher Quality	\$ 4,538.00	\$ 4,538.00	\$ 3,490.00	\$ 4,538.00	\$ 3,490.00	\$ 4,538.00	\$ 3,490.00
<i>Change from Adoption</i>			\$ (8,903)		\$ (8,903)		\$ (8,903)
Title IV - Student Support Technology	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
<i>Change from Adoption</i>			\$ 10,000		\$ 10,000		\$ 10,000
Special Ed IDEA	\$ 40,419.00	\$ 40,494.00	\$ 40,494.00	\$ 40,494.00	\$ 40,494.00	\$ 40,494.00	\$ 40,494.00
Special Ed IDEA- PY Adjustment	\$ -						
<i>Change from Adoption</i>			\$ -		\$ -		\$ -
IDEA - Mental Health	\$ 4,223.00	\$ 4,223.00	\$ 4,223.00	\$ 4,223.00	\$ 4,223.00	\$ 4,223.00	\$ 4,223.00
Total Federal Revenue	\$ 67,049	\$ 57,110	\$ 58,207	\$ 57,110	\$ 58,207	\$ 57,110	\$ 58,207
<i>Total Federal Revenue Adjustment from Adoption</i>			\$ 1,097		\$ 1,097		\$ 1,097

State Revenue: State revenue includes Lottery, Transportation Reimbursement, Mandated Block Grant, Early Intervention and Mental Health, Expanded Learning Opportunity Program (ELOP), Prop.28 Art & Music, and STRS On-Behalf. STRS On-Behalf is a Book-Entry Only with no impact on the Ending Fund Balance.

New: Student Support and Professional Development Discretionary Block Grant - Assembly Bill (AB) 121 – Budget Act of 2025: (One-Time Funding) \$101,216

This one-time block grant may be used for discretionary purposes. LEAs are encouraged, but not required, to direct funds toward the following priorities:

1. Providing standards-aligned professional development for teachers based on the ELA Framework;
2. Providing standards-aligned professional development for teachers based on the Mathematics Framework;
3. Developing and expanding teacher recruitment and retention strategies;
4. Expanding career pathway and dual-enrollment initiatives;
5. Addressing rising operational costs.

The District is currently developing a multi-year plan to strategically utilize these funds.

Expanded Learning Opportunity Program (ELOP)

The Expanded Learning Opportunity Program is designed to provide comprehensive before- and after-school services for all unduplicated elementary students. The intent is to offer a total of nine hours of daily programming when combined with the regular instructional day, along with 30 expanded learning days during intersession periods.

- Funding: Approximately \$50,000 annually, provided through the LCFF apportionment cycle. For 2025–26, the District elected to decline these funds; therefore, they have been removed from the budget.

- Program Status: The District has not implemented the ELOP program. A portion of the previously allocated funds has been returned, while approximately \$100,000 remains in the restricted ending fund balance.

The table below provides the updated State Revenue Sources:

State Planning Factors							
	2024-25	2025-26		2026-27		2027-28	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Lottery - Unrestricted Per ADA	\$ 195.37	\$ 191.00	\$ 190.00	\$ 191.00	\$ 190.00	\$ 191.00	\$ 190.00
	\$ 68,486	\$ 64,558	\$ 64,155	\$ 64,286	\$ 62,241	\$ 65,242	\$ 63,176
<i>Change from Adoption</i>			\$ (403)		\$ (2,045)		\$ (2,066)
Lottery - Restricted Per ADA	\$ 88.22	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00
	\$ 32,746	\$ 27,717	\$ 27,688	\$ 27,599	\$ 26,862	\$ 28,010	\$ 27,265
<i>Change from Adoption</i>			\$ (29)		\$ (737)		\$ (745)
Other State Revenue	\$ 2,244	\$ -	\$ 691	\$ -	\$ -	\$ -	\$ -
Transportation Reimbursement - Reed	\$ 54,421	\$ 37,794	\$ 37,582	\$ 37,794	\$ 37,582	\$ 37,794	\$ 37,582
Mandated Block Grant Per K-8 ADA	\$ 38.21	\$ 39.09	\$ 39.09	\$ 40.27	\$ 40.27	\$ 41.65	\$ 41.65
	\$ 12,760	\$ 12,731	\$ 12,731	\$ 12,613	\$ 12,260	\$ 12,800	\$ 12,444
<i>Change from Adoption</i>			\$ -		\$ (353)		\$ (356)
Student Support/Prof Dev (1X\$'s)	\$ -	\$ -	\$ 101,216	\$ -	\$ -	\$ -	\$ -
Mental Health State Funding	\$ 26,935	\$ 27,528	\$ 27,437	\$ 27,528	\$ 27,437	\$ 27,528	\$ 27,437
Extraordinary Cost Pool Reim- Spec Ed	\$ 4,001		\$ 10,454				
Special Ed Early Intervention PreK	\$ 5,387	\$ 5,389	\$ 5,387	\$ 5,389	\$ 5,387	\$ 5,389	\$ 5,387
Expand Learn Opp Program	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Art, Music, IM Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prop 28 - Art & Music	\$ 37,951	\$ 37,951	\$ 42,346	\$ 37,951	\$ 42,346	\$ 37,951	\$ 42,346
Learning Recovery Emerg Block Grant	\$ -		\$ 460		\$ -		\$ -
STRS On-Behalf	\$ 420,764	\$ 442,899	\$ 442,899	\$ 442,899	\$ 442,899	\$ 442,899	\$ 442,899
Total State Revenue	\$ 665,695	\$ 706,567	\$ 773,046	\$ 706,059	\$ 657,014	\$ 707,613	\$ 658,536
<i>Total State Revenue Adjustment from Adoption</i>			\$ 66,479		\$ (49,045)		\$ (49,077)

Local Revenue: Local revenue includes the Parcel Tax, Education Foundation, PTO donation, Interest Income, Rental Income, Miscellaneous Income and Special Education AB602 Funding.

Local Planning Factors							
	2024-25	2025-26		2026-27		2027-28	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Parcel Tax- Measure C	\$ 1,334,674	\$ 1,351,693	\$ 1,384,585	\$ 1,392,243	\$ 1,426,123	\$ 1,434,011	\$ 1,468,906
<i>Change from Adoption</i>			\$ 32,892		\$ 33,880		\$ 34,895
Education Foundation	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Endowment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
PTO Donation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
PTO Donation (Auction)	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -
<i>Change from Adoption</i>			\$ 375,000		\$ -		\$ -
Other Misc Local Rev-Including Interest	\$ 327,936	\$ 213,394	\$ 267,874	\$ 212,059	\$ 211,062	\$ 210,221	\$ 211,728
<i>Change from Adoption</i>			\$ 54,480		\$ (997)		\$ 1,507
Special Education - SELPA Allocation P	\$ 226,360	\$ 228,426	\$ 228,426	\$ 228,426	\$ 228,426	\$ 228,426	\$ 228,426
<i>Change from Adoption</i>			\$ -		\$ -		\$ -
Total Local Revenue	\$ 3,738,970	\$ 3,643,513	\$ 4,105,885	\$ 3,682,728	\$ 3,715,611	\$ 3,722,658	\$ 3,759,060
<i>Total Local Revenue Adjustment from Adoption</i>			\$ 462,372		\$ 32,883		\$ 36,402

Measure E Parcel Tax expired on 6-30-2023. The Board of Trustees passed a Resolution on June 1, 2022 calling an election for approval of an education parcel tax. Measure C was placed on the November 8, 2022 ballot and the final results confirmed the passage at 78.73%.

Measure C: 10 Year Term – Expires June 30, 2033
FY 23-24 - \$375 step up
FY 24-25 through FY 2032/33 – 3% escalation

FY 2024–25 District Audit: Addition of 22 Prior-Year Exempt Properties

PTO Auction Donation: (One-time Funding) \$375,000

The District plans to allocate these one-time funds over the next two fiscal years to support the following priorities:

- Classroom Furniture
- Outdoor Education Programs
- ASB (Associated Student Body) Activities
- Technology Upgrades, including 1:1 devices, smartboards, and library AV enhancements

The table below is the summary of the General Fund Revenue for the periods covering: 2024-25 Unaudited Actuals, 2025-26 Adopted Budget, and 2025-26 First Interim. The table provides a comparison of the 2025-26 Adopted Budget to the 2025-26 First Interim including all revenue assumptions listed above.

Summary of General Fund Revenue 2025-2026 First Interim					
	2024-25 Unaudited Actuals	2025-26 Adopted Budget	2025-26 First Interim	2025-26 Variance	
				\$	%
<u>REVENUES</u>					
Property Taxes	6,570,706	6,862,781	6,867,654	4,873	0.07%
Charter In-Lieu Prop Tax Transfer	(10,847)	(10,997)	(53,784)	(42,787)	389.08%
State Aid Categoricals (Fair Share) with EPA	253,621	251,757	251,607	(150)	-0.06%
Federal Revenues	67,049	57,110	58,207	1,097	1.92%
Other State Revenues	244,931	263,668	330,147	66,479	25.21%
STRS On-Behalf	420,764	442,899	442,899	-	0.00%
Foundation Revenue	1,700,000	1,700,000	1,700,000	-	0.00%
Parcel Taxes	1,334,674	1,351,693	1,384,585	32,892	2.43%
Other Local Revenue	704,296	591,820	1,021,300	429,480	72.57%
Transfers In/Out	(50,000)	(50,000)	(50,000)	-	0.00%
TOTAL REVENUES	11,235,194	11,460,731	11,952,615	491,884	4.29%

2025-26 First Interim Report

Expenditure Assumptions

Certificated and Classified Salaries: Certificated and Classified Salaries include step and column in the budget year and two subsequent years. Salary settlements include a 5% increase in the budget year, 2.75% in 2026-27 and 0% (Not Settled) in 2027-28. Salary and benefits equate to 88% of the total unrestricted and 67% of total restricted general fund expenditures, combined at 81%.

Salaries and benefits have been updated to reflect the actual placement of all newly hired staff on the salary schedule, including adjustments for leaves of absence, temporary hires, a reduction of 0.60 FTE for the psychologist reallocated to assessment services, and 3 hours per day custodial added after budget adoption. Full-time equivalent (FTE) staffing is projected to remain stable in subsequent years.

Employer contribution rates for both CalSTRS and CalPERS have historically increased to address the systems' unfunded liabilities. CalSTRS rates have flattened at 19.1%, while CalPERS rates are expected to remain in the range of 26.81% to 26.9%. Although the rate increases are stabilizing, these contributions continue to represent a significant portion of staffing costs, requiring ongoing attention in budget planning and long-term financial projections.

Health Benefits reflect the new rates effective 01-01-2026 ranging from an increase of 5.03% in Kaiser, 11.26% in Blue Shield, and 13.15% in PERS Platinum. The new Health Benefit Cap calculation per CBA (Kaiser Single Rate + 20%) is \$1,301.95 per month.

The table below includes the factors used to calculate all salaries and benefits:

Salary & Benefit Factors							
	2024-25	2025-26		2026-27		2027-28	
	Unaud Actuals	Adoption	First Interim	Adoption	First Interim	Adoption	First Interim
Certificated FTE	38.0	37.0	36.4	37.0	36.4	37.0	36.4
<i>Change from Adoption</i>			<i>(0.60)</i>		<i>(0.60)</i>		<i>(0.60)</i>
Classified FTE	15.4	15.4	15.8	15.4	15.8	15.4	15.8
<i>Change from Adoption</i>			<i>0.38</i>		<i>0.38</i>		<i>0.38</i>
Step/Column - Certificated		1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Step/Column - Classified		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Salary Settlement	3%	5%	5%	2.75%	2.75%	Not Settled	Not Settled
CalSTRS - Included in Budget Adoption	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
<i>Change from Adoption</i>			<i>0.00%</i>		<i>0.00%</i>		<i>0.00%</i>
CalPERS - Included in Budget Adoption	27.05%	26.81%	26.81%	26.90%	26.40%	27.80%	26.90%
<i>Change from Adoption</i>			<i>0.00%</i>		<i>-0.50%</i>		<i>-0.90%</i>
OASDI	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
<i>Change from Adoption</i>			<i>0.00%</i>		<i>0.00%</i>		<i>0.00%</i>
Workers Comp	0.683%	0.727%	0.727%	0.727%	0.727%	0.727%	0.727%
<i>Change from Adoption</i>			<i>0.00%</i>		<i>0.00%</i>		<i>0.00%</i>
Health & Welfare Cap (Inc Eff 1/1/XX)	\$ 1,170.17	\$ 1,170.17	\$ 1,301.95	5.00%	5.00%	5.00%	5.00%
ER Cap Dependent Allowance & Vision Enhancement							
<i>Change from Adoption</i>		0.00%	11.26%		\$ -		\$ -
Retiree Benefits (Pay-as-you-go)	\$ 109,457	\$ 136,846	\$ 136,846	\$ 145,908	\$ 145,908	\$ 166,526	\$ 166,526

Books and Supplies: Books and Supplies budget increases annually with CPI. The 2025–26 budget includes Prop 28 Art and Music funding, local donations, Title IV setup, and, following budget adoption, the PTO Auction donation for classroom furniture and technology. Carryover funds have been removed in the subsequent two years.

Services and Other Operating Expenditures: Services and other operating expenditures include various categories: travel and conferences, dues and memberships, insurance, utilities, rentals, leases and repairs and the largest percentage to other contracted services. Contracted services consist of agreements with All City Management Services (Crossing Guards), legal and audit services, grounds and maintenance, professional development, special education non-public school/agency costs and transportation along with other miscellaneous services.

The 2025–26 First Interim Budget reflects the addition of the PTO Auction donation for outdoor education, the establishment of Prop 28 Art and Music funding for the Mosaic Project, psychologist assessment services funded through reallocated and reduced salaries, and several adjustments in special education placements and contracts with NPS/NPA providers, including the elimination of one NPS placement and the addition of two contracted behavioral aides through Cortica. Carryover funds have been removed in the subsequent two years, and the Consumer Price Index (CPI) has been applied to all other ongoing operating costs and services.

Capital Outlay: The Capital Outlay budget includes the final phase of the HVAC upgrades for Buildings B and C. These projects were funded through a combination of the parcel tax step-up and the Deferred Maintenance Fund. The reduction in capital outlay for 2025–26 reflects the projects coming in under budget, as previously reported in September. This under-budget completion provides the District with additional flexibility for future capital needs while successfully addressing critical facility improvements.

Other Outgo/Excess Costs: Other outgo is based on special education services provided through MCOE or other local school districts as defined in the student's Individual Education Plan (IEP) along with SELPA program billback.

Transfers Out: Transfers from the General Fund to the Cafeteria Fund support the Universal Meal Program, implemented in 2023–24. This state-mandated program provides free breakfast and lunch to all students. For 2025–26, the transfer is projected to increase to \$54,121 as reflected in the First Interim Budget.

The table below is the summary of the General Fund Expenditures for the following reporting periods: 2024-25 Unaudited Actuals, the 2025-26 Adopted Budget and 2025-26 First Interim. The table provides a comparison of the 2025-26 Adopted Budget to the 2025-26 First Interim including all expenditure assumptions listed above.

Summary of General Fund Expenditures 2025-2026 First Interim					
	2024-25 Unaudited Actuals	2025-26 Adopted Budget	2025-26 First Interim	2025-26 Variance	
				\$	%
<u>EXPENDITURES</u>					
Certificated Salaries	4,906,085	5,005,401	4,997,255	(8,146)	-0.16%
Classified Salaries	1,353,619	1,431,544	1,465,911	34,367	2.40%
Employee Benefits	1,479,228	1,554,408	1,568,370	13,962	0.90%
STRS On-Behalf	420,764	442,899	442,899	-	0.00%
Employee Health Benefits	619,919	687,160	674,300	(12,860)	-1.87%
Retiree Health Benefits	109,457	136,846	136,846	-	0.00%
Books and Supplies	320,884	296,493	345,396	48,903	16.49%
Services/Operating - Prof. Services Contracts	1,336,401	1,429,068	1,551,981	122,913	8.60%
Capital Outlay	229,654	220,000	146,000	(74,000)	-33.64%
Other Outgo-Spec. Ed.	39,773	92,500	64,465	(28,035)	-30.31%
Transfers Out	40,000	45,823	54,121	8,298	18.11%
TOTAL EXPENDITURES	10,855,784	11,342,142	11,447,544	105,402	0.93%

Net Increase/Decrease in Fund Balance: We are currently projecting an overall net increase in the 2025-26 First Interim of \$505,071. Unrestricted Funds represent an increase of \$53,005 and Restricted Funds a decrease of \$452,066.

Fund Balance: The Actual Beginning Fund Balance for 2025-26 is \$4,520,248 and with the \$505,071 increase we have an Estimated Ending Fund Balance of \$5,025,319.

The Components of the Estimated Ending Fund Balance include the Revolving Fund (\$1,250); Restricted Programs (\$927,110), the Board Reserve for Community Funded Uncertainty of \$3,639,058 (31.79%); and the State Required Economic Uncertainty Reserve of \$457,902 (4%), for a total unrestricted reserve of \$4,096,960 (35.79%).

**General Fund Summary of Fund Balance
2025-2026 First Interim**

	2024-25	2025-26	2025-26	2025-26
	Unaudited	Adopted Budget	First Interim	Variance
	Actuals			\$
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 379,410	\$ 118,589	\$ 505,071	\$ 386,482
BEGINNING FUND BALANCE (BFB)	4,140,838	4,310,836	4,520,248	\$209,412
ENDING FUND BALANCE (EFB)	\$ 4,520,248	\$ 4,429,425	\$ 5,025,319	\$595,894
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable - Revolving Cash Fund	1,250	1,250	1,250	-
Fair Value Adjustment- Cash in County	57,718	-	-	
Prepaid Items	3,519	3,519	-	(3,519)
Restricted	475,044	462,799	927,110	464,311
Assigned:				
Board Reserve for Community Funded Uncertainty	3,548,485	3,508,171	3,639,058	130,887
Unassigned:				
Reserve for Economic Uncertainty - 4%	434,232	453,686	457,902	4,216
Unappropriated Ending Balance	-	-	-	-
Board reserve policy:				
Reserve for Economic Uncertainty - 4% by policy/law	4.00%	4.00%	4.00%	0.00%
Assigned Reserves w/o Restricted- 40% Bd Policy Goal	32.69%	30.93%	31.79%	0.86%
Total Reserve Percentage	36.69%	34.93%	35.79%	0.86%

OTHER OPERATING FUNDS

The Estimated Ending Fund Balances as of June 30, 2026, for all other operating funds of the district are listed below:

Fund 13 – Cafeteria Fund	\$ 2,465
Fund 14 – Deferred Maintenance	\$ 242,041
Fund 20 – Special Reserve for Post-Employment Retiree Health Benefits	\$ 1,208,473
The Unfunded Accrued Liability for the Retiree Health Benefits are \$2,735,292 per Actuarial Study dated 06-30-2025	
Fund 25 – Capital Facilities Projects (Developer Fees)	\$ 64,233

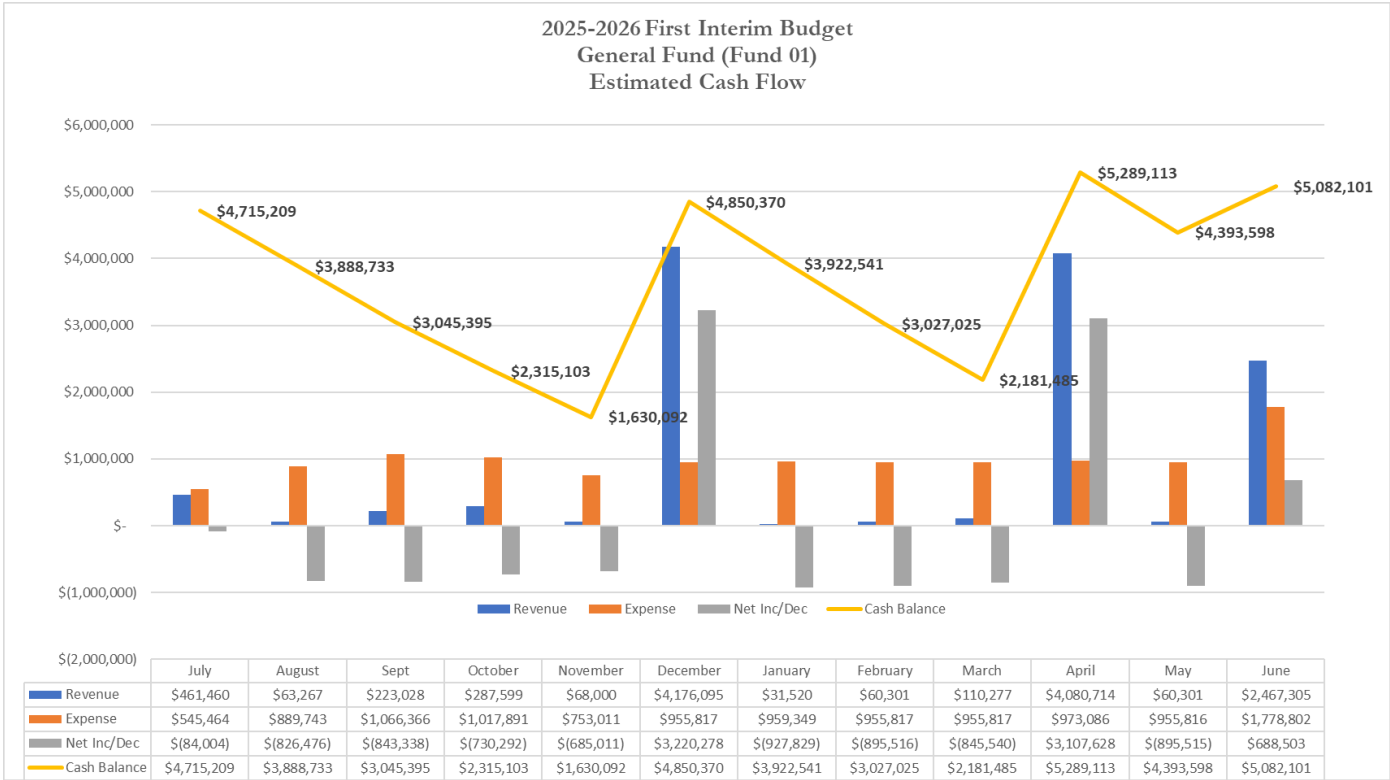
CASH FLOW

The cash flow analysis is a useful tool to help the district determine whether it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required.

Maintaining a positive cash balance in all funds is a priority for the district. The primary source of revenue comes from property taxes with installments in December and April. It is imperative for a Community Funded District to retain higher reserves to cover the ongoing monthly expenditures.

Expenditures are easier to project, with the greatest component of expenditures being salaries and benefits. The district experiences a lighter payroll in July due to defined positions and pay cycles but in general, the payroll expenditures, including benefits, utility payments, leases on equipment and other operating expenditures are on a monthly basis.

The District has completed an estimated cash flow for 2025-26. We are certain the cash flow for 2025-26 will have the same trend with the lowest point in November. Please refer to the graph below of the 2025-26 Estimated Cash Flow.



In the event that one of our revenue sources is delayed the district has several options to address the General Fund cash flow shortfall.

1. Other Operating Funds of the District - Deferred Maintenance (Fund 14) and OPEB (Fund 20) are available as a temporary loan between funds. Combined total is \$1.4 million.
2. Marin County Treasurer Tax Anticipation Note (TAN)- Education Code Section 42620 authorizes the Marin County Board of Supervisors to make temporary transfers of funds to school districts that are experiencing cash shortages.

District cash flow will continue to be closely monitored throughout the year. Based on the 2025–26 Cash Flow Projections, we do not anticipate a cash shortfall due to the receipt of one-time funds this year. The Board previously passed a resolution on June 11, 2025, authorizing the issuance of a Tax and Revenue Anticipation Note (TAN) in the event a shortfall occurs.

MULTI-YEAR PROJECTION

The certification of the First Interim Report by the Board is also based upon the financial status of the district in fiscal years 2026-27 and 2027-28. The Multi-Year Projection (MYP) shows the impact of today's decisions on future budgets. The MYP also indicates the district's ability to maintain the required Reserve for Economic Uncertainties and Board Assigned Reserves for the current and subsequent two years. Reasonable assumptions are made by utilizing multiple sources, trends, and historical data. It is important to remember that projections are only estimates based on the most current information available at that point in time.

Please refer to the key factors identified above in the revenue and expenditure assumptions:

General Fund 01 2026-2027 Projection			General Fund 01 2027-2028 Projection		
	Budget	Assumptions		Budget	Assumptions
Total Revenues	11,712,540	Prop Taxes 4.00%	Total Revenues	12,034,946	Prop Taxes 4.00%
		Step/Col, 2.75% Raise,			Step/Col, 0% Raise, Health
Total Expenditures	11,975,296	Health 5%, Pension Rates:	Total Expenditures	12,121,240	5%, Pension Rates: STRS-
		STRS-19.1% & PERS			19.1% & PERS 26.9%,
		26.4%, SUI .05%			SUI .05%
Net Inc/(Dec)	(262,756)	To Ending Fund Balance	Net Inc/(Dec)	(86,294)	To Ending Fund Balance
Beginning Fund Balance	5,025,321		Beginning Fund Balance	4,762,564	
Ending Fund Balance	4,762,564		Ending Fund Balance	4,676,270	
Components of Ending Fund Balance			Components of Ending Fund Balance		
Revolving/Prepays	1,250		Revolving/Prepays	1,250	
Restricted	734,990		Restricted	663,399	
Economic Uncertainties 4%	479,013		Economic Uncertainties 4%	484,850	
Board Assigned Reserve	3,547,310		Board Assigned Reserve	3,526,771	
Progress towards the			Progress towards the		
Board Reserve Goal of 40%	33.62%		Board Reserve Goal of 40%	33.10%	
Other Funds (Estimated Ending Balance)			Other Funds (Estimated Ending Balance)		
Fund 14-Deferred Maintenance	\$	292,291	Fund 14-Deferred Maintenance	\$	342,541
Fund 20 - Retiree Health OPEB	\$	1,243,473	Fund 20 - Retiree Health OPEB	\$	1,278,473
Unfunded Liability: \$2,639,119			Unfunded Liability: \$2,639,119		
Fund 25-Capital Fac - Dev Fees	\$	69,733	Fund 25-Capital Fac - Dev Fees	\$	75,233

The projection demonstrates that 2026-27 and 2027-28 will meet the required reserves and end with a **Positive Ending Fund Balance**. The district projection includes a General Fund Reserve of 33.62% in 2026-27 and 33.10% in 2027-28.

FINAL COMMENT:

Based on the information provided to you in the 2025-26 First Interim Report, the recommendation to the Board is to adopt a positive certification.

2025-2026
First Interim Report

Certification

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: David Rice Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 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: Carol Slender Telephone: 415-457-2705 Ext 215
Title: CBO E-mail: cslender@rossbears.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2025-2026
First Interim Report

General Fund (Fund 01)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,053,541.00	7,015,477.00	236,489.24	7,015,477.00	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	115,083.00	114,468.00	12,117.90	114,468.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,905,395.00	1,905,395.00	9,575.73	1,905,395.00	0.00	0.0%
5) TOTAL, REVENUES			9,074,019.00	9,035,340.00	258,182.87	9,035,340.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,693,358.00	3,739,849.00	1,055,894.11	3,739,849.00	0.00	0.0%
2) Classified Salaries		2000-2999	972,130.40	1,000,643.40	336,604.65	1,000,643.40	0.00	0.0%
3) Employee Benefits		3000-3999	1,801,384.73	1,808,255.73	517,655.57	1,808,255.73	0.00	0.0%
4) Books and Supplies		4000-4999	145,802.00	147,380.00	98,967.69	147,380.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	656,768.00	664,449.00	259,309.08	664,449.00	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			7,269,443.13	7,360,577.13	2,268,431.10	7,360,577.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,804,575.87	1,674,762.87	(2,010,248.23)	1,674,762.87		
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	45,823.00	54,121.00	30,000.00	54,121.00	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	(1,663,681.43)	(1,567,636.43)	0.00	(1,567,636.43)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,709,504.43)	(1,621,757.43)	(30,000.00)	(1,621,757.43)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,071.44	53,005.44	(2,040,248.23)	53,005.44		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,871,554.29	4,045,203.44		4,045,203.44	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)			3,871,554.29	4,045,203.44		4,045,203.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,871,554.29	4,045,203.44		4,045,203.44		
2) Ending Balance, June 30 (E + F1e)			3,966,625.73	4,098,208.88		4,098,208.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,250.00	1,250.00		1,250.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	3,519.00	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	3,508,170.73	3,639,056.88		3,639,056.88		
Board Reserve for Community Funded Uncertainties	0000	9780	2,816,886.75					
Board Reserve for Community Funded Uncertainties	1100	9780	691,283.98					
Board Reserve for Community Funded Uncertainties	0000	9780		2,954,564.66				
Board Reserve for Community Funded Uncertainties	1100	9780		684,492.22				
Board Reserve for Community Funded Uncertainties	0000	9780				2,954,564.66		
Board Reserve for Community Funded Uncertainties	1100	9780				684,492.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	453,686.00	457,902.00		457,902.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	185,455.00	185,455.00	111,268.00	185,455.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	66,302.00	66,152.00	17,015.00	66,152.00	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	21,278.00	21,278.00	0.00	21,278.00	0.00	0.0%
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	6,731,183.00	6,736,056.00	0.00	6,736,056.00	0.00	0.0%
Unsecured Roll Taxes		8042	110,320.00	110,320.00	100,976.43	110,320.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	7,229.81	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			7,114,538.00	7,119,261.00	236,489.24	7,119,261.00	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)
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(50,000.00)	(50,000.00)	0.00	(50,000.00)	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	(10,997.00)	(53,784.00)	0.00	(53,784.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,053,541.00	7,015,477.00	236,489.24	7,015,477.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311						
All Other State Apportionments - Prior Years	All Other	8319						
Child Nutrition Programs		8520	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)
Mandated Costs Reimbursements		8550	12,731.00	12,731.00	0.00	12,731.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	64,558.00	64,155.00	(2,768.10)	64,155.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	37,794.00	37,582.00	14,886.00	37,582.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,083.00	114,468.00	12,117.90	114,468.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	14,000.00	14,000.00	9,780.00	14,000.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	45,864.55	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(57,718.00)	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	400.00	400.00	0.00	400.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,796,500.00	1,796,500.00	11,649.18	1,796,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,495.00	19,495.00	0.00	19,495.00	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			1,905,395.00	1,905,395.00	9,575.73	1,905,395.00	0.00	0.0%
TOTAL, REVENUES			9,074,019.00	9,035,340.00	258,182.87	9,035,340.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,865,438.00	2,895,643.00	793,478.67	2,895,643.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	256,899.00	256,899.00	69,329.12	256,899.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	571,021.00	587,307.00	193,086.32	587,307.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,693,358.00	3,739,849.00	1,055,894.11	3,739,849.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Classified Support Salaries		2200	303,866.56	322,868.56	113,697.97	322,868.56	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	263,857.50	267,559.50	88,752.52	267,559.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	341,692.24	347,501.24	118,413.94	347,501.24	0.00	0.0%
Other Classified Salaries		2900	57,714.10	57,714.10	15,740.22	57,714.10	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			972,130.40	1,000,643.40	336,604.65	1,000,643.40	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	681,869.03	691,132.03	194,313.65	691,132.03	0.00	0.0%
PERS		3201-3202	291,825.81	298,798.81	95,627.22	298,798.81	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	120,843.50	125,255.50	39,639.47	125,255.50	0.00	0.0%
Unemployment Insurance		3401-3402	533,765.55	519,988.55	141,568.46	519,988.55	0.00	0.0%
Workers' Compensation		3501-3502	2,332.66	2,332.66	696.45	2,332.66	0.00	0.0%
OPEB, Allocated		3601-3602	33,902.18	33,902.18	10,120.23	33,902.18	0.00	0.0%
OPEB, Active Employees		3701-3702	136,846.00	136,846.00	35,690.09	136,846.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,801,384.73	1,808,255.73	517,655.57	1,808,255.73	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	500.00	500.00	0.00	500.00	0.00	0.0%
Materials and Supplies		4300	134,302.00	135,880.00	98,967.69	135,880.00	0.00	0.0%
Noncapitalized Equipment		4400	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			145,802.00	147,380.00	98,967.69	147,380.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Travel and Conferences		5200	8,750.00	8,750.00	2,686.19	8,750.00	0.00	0.0%
Dues and Memberships		5300	25,250.00	25,250.00	21,416.75	25,250.00	0.00	0.0%
Insurance		5400-5450	110,600.00	101,917.00	91,817.00	101,917.00	0.00	0.0%
Operations and Housekeeping Services		5500	102,500.00	102,500.00	11,119.80	102,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,500.00	117,500.00	40,102.74	117,500.00	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	212,804.00	229,168.00	85,750.07	229,168.00	0.00	0.0%
Communications		5900	22,600.00	22,600.00	6,416.53	22,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			656,768.00	664,449.00	259,309.08	664,449.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
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			7,269,443.13	7,360,577.13	2,268,431.10	7,360,577.13	0.00	0.0%
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	45,823.00	54,121.00	30,000.00	54,121.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)
(b) TOTAL, INTERFUND TRANSFERS OUT			45,823.00	54,121.00	30,000.00	54,121.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	(1,663,681.43)	(1,567,636.43)	0.00	(1,567,636.43)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,663,681.43)	(1,567,636.43)	0.00	(1,567,636.43)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,709,504.43)	(1,621,757.43)	(30,000.00)	(1,621,757.43)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,110.00	58,207.00	3,373.00	58,207.00	0.00	0.0%
3) Other State Revenue		8300-8599	591,483.00	658,578.14	128,581.53	658,578.14	0.00	0.0%
4) Other Local Revenue		8600-8799	1,738,119.00	2,200,489.88	433,278.88	2,200,489.88	0.00	0.0%
5) TOTAL, REVENUES			2,386,712.00	2,917,275.02	565,233.41	2,917,275.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,312,043.00	1,257,406.00	337,573.64	1,257,406.00	0.00	0.0%
2) Classified Salaries		2000-2999	459,413.29	465,267.29	124,383.35	465,267.29	0.00	0.0%
3) Employee Benefits		3000-3999	1,019,928.99	1,014,159.99	155,633.21	1,014,159.99	0.00	0.0%
4) Books and Supplies		4000-4999	150,691.00	198,016.43	91,459.84	198,016.43	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	772,300.00	887,531.01	153,143.47	887,531.01	0.00	0.0%
6) Capital Outlay		6000-6999	220,000.00	146,000.00	62,199.94	146,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	92,500.00	64,465.00	(1.00)	64,465.00	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			4,026,876.28	4,032,845.72	924,392.45	4,032,845.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,640,164.28)	(1,115,570.70)	(359,159.04)	(1,115,570.70)		
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	1,663,681.43	1,567,636.43	0.00	1,567,636.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,663,681.43	1,567,636.43	0.00	1,567,636.43		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,517.15	452,065.73	(359,159.04)	452,065.73		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	439,281.71	475,044.85		475,044.85	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)			439,281.71	475,044.85		475,044.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			439,281.71	475,044.85		475,044.85		
2) Ending Balance, June 30 (E + F1e)			462,798.86	927,110.58		927,110.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	462,798.86	927,110.58		927,110.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	40,494.00	40,494.00	0.00	40,494.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,223.00	4,223.00	0.00	4,223.00	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	7,855.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,538.00	3,490.00	873.00	3,490.00	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	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,110.00	58,207.00	3,373.00	58,207.00	0.00	0.0%
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	10,454.00	10,454.00	10,454.00	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	27,716.00	27,688.00	(3,579.61)	27,688.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	50,000.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	37,951.00	42,346.00	25,408.00	42,346.00	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	475,816.00	578,090.14	96,299.14	578,090.14	0.00	0.0%
TOTAL, OTHER STATE REVENUE			591,483.00	658,578.14	128,581.53	658,578.14	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,351,693.00	1,384,585.00	0.00	1,384,585.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	158,000.00	587,478.88	433,278.88	587,478.88	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	228,426.00	228,426.00	0.00	228,426.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,738,119.00	2,200,489.88	433,278.88	2,200,489.88	0.00	0.0%
TOTAL, REVENUES			2,386,712.00	2,917,275.02	565,233.41	2,917,275.02	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	863,358.00	858,443.00	226,069.00	858,443.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	383,185.00	314,463.00	95,318.48	314,463.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	45,500.00	64,500.00	15,451.16	64,500.00	0.00	0.0%
Other Certificated Salaries		1900	20,000.00	20,000.00	735.00	20,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,312,043.00	1,257,406.00	337,573.64	1,257,406.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	355,195.05	361,049.05	93,077.27	361,049.05	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	104,218.24	104,218.24	31,306.08	104,218.24	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			459,413.29	465,267.29	124,383.35	465,267.29	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	691,617.07	678,627.07	64,016.18	678,627.07	0.00	0.0%
PERS		3201-3202	108,937.39	115,220.39	32,341.74	115,220.39	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	52,454.70	52,452.70	14,027.37	52,452.70	0.00	0.0%
Health and Welfare Benefits		3401-3402	153,395.33	154,312.33	41,654.95	154,312.33	0.00	0.0%
Unemployment Insurance		3501-3502	867.79	869.79	231.30	869.79	0.00	0.0%
Workers' Compensation		3601-3602	12,656.71	12,677.71	3,361.67	12,677.71	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			1,019,928.99	1,014,159.99	155,633.21	1,014,159.99	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Materials and Supplies		4300	148,191.00	150,516.43	66,622.63	150,516.43	0.00	0.0%
Noncapitalized Equipment		4400	0.00	45,000.00	24,837.21	45,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,691.00	198,016.43	91,459.84	198,016.43	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	79,194.00	39,597.00	15,686.00	39,597.00	0.00	0.0%
Travel and Conferences		5200	11,400.00	11,400.00	85.00	11,400.00	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	15,000.00	49,000.00	0.00	49,000.00	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 Operating Expenditures		5800	666,706.00	787,534.01	137,372.47	787,534.01	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			772,300.00	887,531.01	153,143.47	887,531.01	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	220,000.00	146,000.00	62,199.94	146,000.00	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			220,000.00	146,000.00	62,199.94	146,000.00	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	92,500.00	64,465.00	(1.00)	64,465.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			92,500.00	64,465.00	(1.00)	64,465.00	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			4,026,876.28	4,032,845.72	924,392.45	4,032,845.72	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,663,681.43	1,567,636.43	0.00	1,567,636.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,663,681.43	1,567,636.43	0.00	1,567,636.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,663,681.43	1,567,636.43	0.00	1,567,636.43	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,053,541.00	7,015,477.00	236,489.24	7,015,477.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,110.00	58,207.00	3,373.00	58,207.00	0.00	0.0%
3) Other State Revenue		8300-8599	706,566.00	773,046.14	140,699.43	773,046.14	0.00	0.0%
4) Other Local Revenue		8600-8799	3,643,514.00	4,105,884.88	442,854.61	4,105,884.88	0.00	0.0%
5) TOTAL, REVENUES			11,460,731.00	11,952,615.02	823,416.28	11,952,615.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,005,401.00	4,997,255.00	1,393,467.75	4,997,255.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,431,543.69	1,465,910.69	460,988.00	1,465,910.69	0.00	0.0%
3) Employee Benefits		3000-3999	2,821,313.72	2,822,415.72	673,288.78	2,822,415.72	0.00	0.0%
4) Books and Supplies		4000-4999	296,493.00	345,396.43	190,427.53	345,396.43	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,429,068.00	1,551,980.01	412,452.55	1,551,980.01	0.00	0.0%
6) Capital Outlay		6000-6999	220,000.00	146,000.00	62,199.94	146,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	92,500.00	64,465.00	(1.00)	64,465.00	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			11,296,319.41	11,393,422.85	3,192,823.55	11,393,422.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,411.59	559,192.17	(2,369,407.27)	559,192.17		
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	45,823.00	54,121.00	30,000.00	54,121.00	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			(45,823.00)	(54,121.00)	(30,000.00)	(54,121.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			118,588.59	505,071.17	(2,399,407.27)	505,071.17		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,310,836.00	4,520,248.29		4,520,248.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,310,836.00	4,520,248.29		4,520,248.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,310,836.00	4,520,248.29		4,520,248.29		
2) Ending Balance, June 30 (E + F1e)			4,429,424.59	5,025,319.46		5,025,319.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,250.00	1,250.00		1,250.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	3,519.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	462,798.86	927,110.58		927,110.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,508,170.73	3,639,056.88		3,639,056.88		
Board Reserve for Community Funded Uncertainties	0000	9780	2,816,886.75					
Board Reserve for Community Funded Uncertainties	1100	9780	691,283.98					
Board Reserve for Community Funded Uncertainties	0000	9780		2,954,564.66				
Board Reserve for Community Funded Uncertainties	1100	9780		684,492.22				
Board Reserve for Community Funded Uncertainties	0000	9780				2,954,564.66		
Board Reserve for Community Funded Uncertainties	1100	9780				684,492.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	453,686.00	457,902.00		457,902.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	185,455.00	185,455.00	111,268.00	185,455.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	66,302.00	66,152.00	17,015.00	66,152.00	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	21,278.00	21,278.00	0.00	21,278.00	0.00	0.0%
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	6,731,183.00	6,736,056.00	0.00	6,736,056.00	0.00	0.0%
Unsecured Roll Taxes		8042	110,320.00	110,320.00	100,976.43	110,320.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	7,229.81	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			7,114,538.00	7,119,261.00	236,489.24	7,119,261.00	0.00	0.0%
LCFF Transfers								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(50,000.00)	(50,000.00)	0.00	(50,000.00)	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	(10,997.00)	(53,784.00)	0.00	(53,784.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,053,541.00	7,015,477.00	236,489.24	7,015,477.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	40,494.00	40,494.00	0.00	40,494.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,223.00	4,223.00	0.00	4,223.00	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	7,855.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,538.00	3,490.00	873.00	3,490.00	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	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,110.00	58,207.00	3,373.00	58,207.00	0.00	0.0%
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	10,454.00	10,454.00	10,454.00	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	12,731.00	12,731.00	0.00	12,731.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	92,274.00	91,843.00	(6,347.71)	91,843.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	50,000.00	0.00	0.00	0.00	0.00	0.0%
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	37,951.00	42,346.00	25,408.00	42,346.00	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	513,610.00	615,672.14	111,185.14	615,672.14	0.00	0.0%
TOTAL, OTHER STATE REVENUE			706,566.00	773,046.14	140,699.43	773,046.14	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,351,693.00	1,384,585.00	0.00	1,384,585.00	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	14,000.00	14,000.00	9,780.00	14,000.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	45,864.55	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(57,718.00)	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	400.00	400.00	0.00	400.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,954,500.00	2,383,978.88	444,928.06	2,383,978.88	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,495.00	19,495.00	0.00	19,495.00	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	228,426.00	228,426.00	0.00	228,426.00	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			3,643,514.00	4,105,884.88	442,854.61	4,105,884.88	0.00	0.0%
TOTAL, REVENUES			11,460,731.00	11,952,615.02	823,416.28	11,952,615.02	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,728,796.00	3,754,086.00	1,019,547.67	3,754,086.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	640,084.00	571,362.00	164,647.60	571,362.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	616,521.00	651,807.00	208,537.48	651,807.00	0.00	0.0%
Other Certificated Salaries		1900	20,000.00	20,000.00	735.00	20,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,005,401.00	4,997,255.00	1,393,467.75	4,997,255.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	360,195.05	366,049.05	93,077.27	366,049.05	0.00	0.0%
Classified Support Salaries		2200	303,866.56	322,868.56	113,697.97	322,868.56	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	263,857.50	267,559.50	88,752.52	267,559.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	341,692.24	347,501.24	118,413.94	347,501.24	0.00	0.0%
Other Classified Salaries		2900	161,932.34	161,932.34	47,046.30	161,932.34	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,431,543.69	1,465,910.69	460,988.00	1,465,910.69	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,373,486.10	1,369,759.10	258,329.83	1,369,759.10	0.00	0.0%
PERS		3201-3202	400,763.20	414,019.20	127,968.96	414,019.20	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	173,298.20	177,708.20	53,666.84	177,708.20	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	687,160.88	674,300.88	183,223.41	674,300.88	0.00	0.0%
Unemployment Insurance		3501-3502	3,200.45	3,202.45	927.75	3,202.45	0.00	0.0%
Workers' Compensation		3601-3602	46,558.89	46,579.89	13,481.90	46,579.89	0.00	0.0%
OPEB, Allocated		3701-3702	136,846.00	136,846.00	35,690.09	136,846.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,821,313.72	2,822,415.72	673,288.78	2,822,415.72	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	282,493.00	286,396.43	165,590.32	286,396.43	0.00	0.0%
Noncapitalized Equipment		4400	11,000.00	56,000.00	24,837.21	56,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			296,493.00	345,396.43	190,427.53	345,396.43	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	135,958.00	96,361.00	15,686.00	96,361.00	0.00	0.0%
Travel and Conferences		5200	20,150.00	20,150.00	2,771.19	20,150.00	0.00	0.0%
Dues and Memberships		5300	25,250.00	25,250.00	21,416.75	25,250.00	0.00	0.0%
Insurance		5400-5450	110,600.00	101,917.00	91,817.00	101,917.00	0.00	0.0%
Operations and Housekeeping Services		5500	102,500.00	102,500.00	11,119.80	102,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,500.00	166,500.00	40,102.74	166,500.00	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	879,510.00	1,016,702.01	223,122.54	1,016,702.01	0.00	0.0%
Communications		5900	22,600.00	22,600.00	6,416.53	22,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,429,068.00	1,551,980.01	412,452.55	1,551,980.01	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	220,000.00	146,000.00	62,199.94	146,000.00	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			220,000.00	146,000.00	62,199.94	146,000.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	92,500.00	64,465.00	(1.00)	64,465.00	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)			92,500.00	64,465.00	(1.00)	64,465.00	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			11,296,319.41	11,393,422.85	3,192,823.55	11,393,422.85	0.00	0.0%
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	45,823.00	54,121.00	30,000.00	54,121.00	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			45,823.00	54,121.00	30,000.00	54,121.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,823.00)	(54,121.00)	(30,000.00)	(54,121.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	101,216.00
6300	Lottery: Instructional Materials	83,987.66
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	19,106.40
9010	Other Restricted Local	722,800.52
Total, Restricted Balance		927,110.58

2025-2026
First Interim Report

Other Operating Funds

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	12,000.00	12,000.00	891.05	12,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,000.00	95,000.00	7,069.83	95,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	84.94	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			108,000.00	108,000.00	8,045.82	108,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,462.73	34,462.73	9,398.94	34,462.73	0.00	0.0%
3) Employee Benefits		3000-3999	12,160.35	20,458.35	4,147.63	20,458.35	0.00	0.0%
4) Books and Supplies		4000-4999	102,500.00	102,500.00	22,685.73	102,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,700.00	4,700.00	1,613.00	4,700.00	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			153,823.08	162,121.08	37,845.30	162,121.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,823.08)	(54,121.08)	(29,799.48)	(54,121.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,823.00	54,121.00	30,000.00	54,121.00	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			45,823.00	54,121.00	30,000.00	54,121.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(.08)	(.08)	200.52	(.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	348.00	2,465.36		2,465.36	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)			348.00	2,465.36		2,465.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348.00	2,465.36		2,465.36		
2) Ending Balance, June 30 (E + F1e)			347.92	2,465.28		2,465.28		
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	2,347.28		2,347.28		
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	348.00	118.00		118.00		

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	(.08)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	12,000.00	12,000.00	891.05	12,000.00	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			12,000.00	12,000.00	891.05	12,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	95,000.00	95,000.00	7,069.83	95,000.00	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			95,000.00	95,000.00	7,069.83	95,000.00	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	1,000.00	1,000.00	202.94	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(118.00)	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			1,000.00	1,000.00	84.94	1,000.00	0.00	0.0%
TOTAL, REVENUES			108,000.00	108,000.00	8,045.82	108,000.00		
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	34,462.73	34,462.73	9,398.94	34,462.73	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			34,462.73	34,462.73	9,398.94	34,462.73	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,239.46	9,239.46	2,519.85	9,239.46	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,636.40	2,636.40	712.33	2,636.40	0.00	0.0%
Health and Welfare Benefits		3401-3402	16.72	8,314.72	842.40	8,314.72	0.00	0.0%
Unemployment Insurance		3501-3502	17.23	17.23	4.71	17.23	0.00	0.0%
Workers' Compensation		3601-3602	250.54	250.54	68.34	250.54	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			12,160.35	20,458.35	4,147.63	20,458.35	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	2,000.00	2,000.00	609.48	2,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	100,500.00	100,500.00	22,076.25	100,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	22,685.73	102,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	4,700.00	4,700.00	1,613.00	4,700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,700.00	4,700.00	1,613.00	4,700.00	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			153,823.08	162,121.08	37,845.30	162,121.08		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	45,823.00	54,121.00	30,000.00	54,121.00	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			45,823.00	54,121.00	30,000.00	54,121.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			45,823.00	54,121.00	30,000.00	54,121.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,347.28
Total, Restricted Balance		2,347.28

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	50,000.00	50,000.00	0.00	50,000.00	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	250.00	6,250.00	(4,515.11)	6,250.00	0.00	0.0%
5) TOTAL, REVENUES			50,250.00	56,250.00	(4,515.11)	56,250.00		
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	641,756.00	641,718.09	641,756.00	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	641,756.00	641,718.09	641,756.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,250.00	(585,506.00)	(646,233.20)	(585,506.00)		
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)			50,250.00	(585,506.00)	(646,233.20)	(585,506.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	114,835.20	827,546.93		827,546.93	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)			114,835.20	827,546.93		827,546.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,835.20	827,546.93		827,546.93		
2) Ending Balance, June 30 (E + F1e)			165,085.20	242,040.93		242,040.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
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	165,085.20	242,040.93		242,040.93		
Reserve for Deferred Maintenance	0000	9760		242,040.93				
Reserve for Deferred Maintenance	0000	9760	165,085.20					

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 Deferred Maintenance	0000	9760				242,040.93		
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								
LCFF Transfers								
LCFF Transfers - Current Year		8091	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,000.00	50,000.00	0.00	50,000.00	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	250.00	6,250.00	5,648.89	6,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(10,164.00)	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			250.00	6,250.00	(4,515.11)	6,250.00	0.00	0.0%
TOTAL, REVENUES			50,250.00	56,250.00	(4,515.11)	56,250.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	641,756.00	641,718.09	641,756.00	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	641,756.00	641,718.09	641,756.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	641,756.00	641,718.09	641,756.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	(1,480.87)	35,000.00	0.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	(1,480.87)	35,000.00		
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)			35,000.00	35,000.00	(1,480.87)	35,000.00		
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)			35,000.00	35,000.00	(1,480.87)	35,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,190,059.68	1,173,472.72		1,173,472.72	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)			1,190,059.68	1,173,472.72		1,173,472.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,059.68	1,173,472.72		1,173,472.72		
2) Ending Balance, June 30 (E + F1e)			1,225,059.68	1,208,472.72		1,208,472.72		
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	1,225,059.68	1,208,472.72		1,208,472.72		
Reserve for OPEB	0000	9760		1,208,472.72				

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 OPEB	0000	9760	1,225,059.68					
Reserve for OPEB	0000	9760				1,208,472.72		
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		
OTHER LOCAL REVENUE								
Interest		8660	35,000.00	35,000.00	12,464.13	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(13,945.00)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	(1,480.87)	35,000.00	0.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	(1,480.87)	35,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,000.00	21,000.00	3,948.18	21,000.00	0.00	0.0%
5) TOTAL, REVENUES			21,000.00	21,000.00	3,948.18	21,000.00		
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)			21,000.00	21,000.00	3,948.18	21,000.00		
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)			21,000.00	21,000.00	3,948.18	21,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,826.04	43,232.84		43,232.84	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)			55,826.04	43,232.84		43,232.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,826.04	43,232.84		43,232.84		
2) Ending Balance, June 30 (E + F1e)			76,826.04	64,232.84		64,232.84		
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	75,354.04	63,718.84		63,718.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,472.00	514.00		514.00		

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	484.38	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(514.00)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	20,000.00	20,000.00	3,977.80	20,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,000.00	21,000.00	3,948.18	21,000.00	0.00	0.0%
TOTAL, REVENUES			21,000.00	21,000.00	3,948.18	21,000.00		
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	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	63,718.84
Total, Restricted Balance		63,718.84

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(19,574.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(19,574.00)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(19,574.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(19,574.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,537,864.76	1,647,063.18		1,647,063.18	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)			1,537,864.76	1,647,063.18		1,647,063.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537,864.76	1,647,063.18		1,647,063.18		
2) Ending Balance, June 30 (E + F1e)			1,537,864.76	1,647,063.18		1,647,063.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,537,864.76	1,647,063.18		1,647,063.18		
Bond Repayment Proceeds	0000	9760		1,647,063.18				

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)
GO Bond Repayment Proceeds	0000	9760	1,537,864.76					
Bond Repayment Proceeds	0000	9760				1,647,063.18		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(19,574.00)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(19,574.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(19,574.00)	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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 Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,505,663.81	2,865,321.47		2,865,321.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,505,663.81	2,865,321.47		2,865,321.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,505,663.81	2,865,321.47		2,865,321.47		
2) Ending Balance, June 30 (E + F1e)			2,505,663.81	2,865,321.47		2,865,321.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,505,663.81	2,865,321.47		2,865,321.47		
Bond Repayment Proceeds	0000	9760		2,865,321.47				
GO Bond Repayment Proceeds	0000	9760	2,505,663.81					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Bond Repayment Proceeds	0000	9760				2,865,321.47		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
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%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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								

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 - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2025-2026
First Interim Report

Supplemental Forms

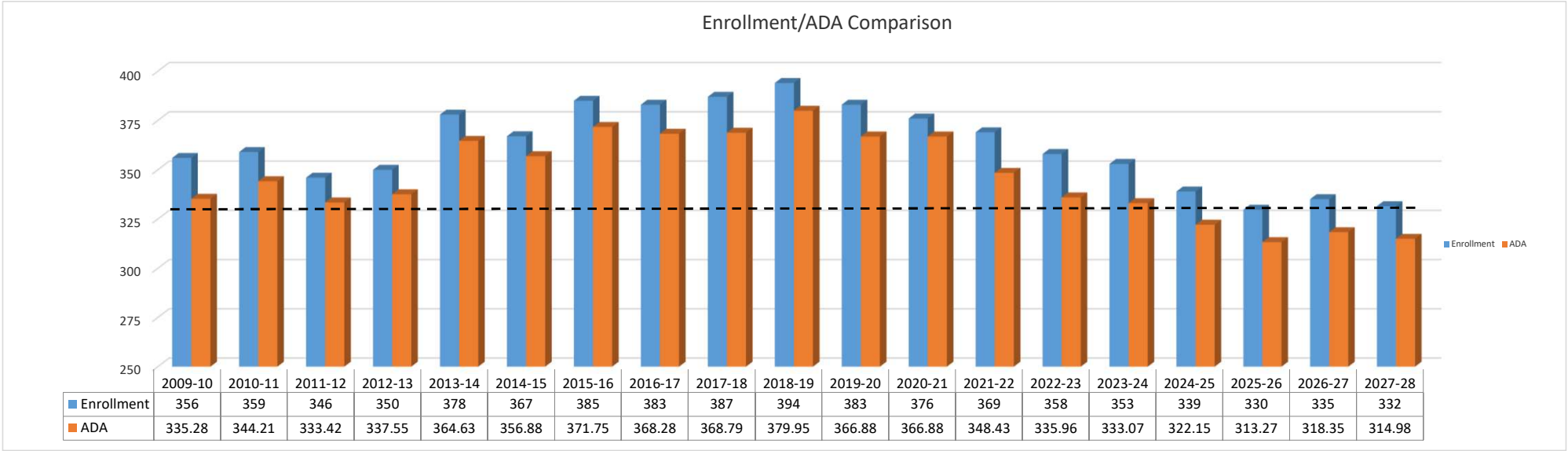
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total 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)	331.51	330.76	313.64	330.76	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)	331.51	330.76	313.64	330.76	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	331.51	330.76	313.64	330.76	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						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grade Level	CBEDS Enrollment																		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
K	28	39	39	39	49	38	46	27	30	46	25	41	31	38	32	35	36	35	35
1	44	35	42	38	40	47	35	50	31	31	50	28	43	31	42	36	36	39	38
2	29	43	41	46	44	41	51	40	55	34	33	48	28	47	32	43	37	38	41
3	37	29	40	39	52	42	44	53	41	57	37	32	49	31	46	30	39	38	39
4	41	41	23	42	44	54	43	48	56	40	55	34	36	49	34	46	31	40	39
5	47	37	37	22	44	41	57	39	45	56	42	55	34	36	49	34	40	31	40
6	47	49	38	41	24	41	42	48	38	45	58	38	50	33	33	49	33	38	29
7	45	43	45	36	43	24	44	41	47	38	44	58	39	53	33	33	44	33	38
8	38	43	41	47	38	39	23	37	44	47	39	42	59	40	52	33	34	44	33
Growth/(Decline)		0.8%	-3.6%	1.2%	8.0%	-2.9%	4.9%	-0.5%	1.0%	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	-1.4%	-4.0%	-2.7%	-1.1%	0.5%
Total Enrollment/ Projection	356	359	346	350	378	367	385	383	387	394	383	376	369	358	353	339	330	335	332
Total ADA/Projection (P-2)	335.28	344.21	333.42	337.55	364.63	356.88	371.75	368.28	368.79	379.95	366.88	366.88	348.43	335.96	333.07	322.15	313.27	318.35	314.98
Enrollment to ADA %	94.2%	95.9%	96.4%	96.4%	96.5%	97.2%	96.6%	96.2%	95.3%	96.4%	95.8%		94.4%	93.8%	94.4%	95.0%	95.0%	95.0%	95.0%
Enrollment Change Yr Over Yr		3	-13	4	28	-11	18	-2	4	7	-11	-7	-7	-11	-5	-14	-9	5	-3
ADA Change Yr Over Yr		8.93	-10.79	4.1	27.1	-7.8	14.9	-3.5	0.5	11.2	-13.1	0.0	-18.5	-12.5	-2.9	-10.9	-8.9	5.1	-3.4



Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,447,543.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	58,207.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	146,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	54,121.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				200,121.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	54,121.08
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				11,243,336.93
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				313.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				35,847.91
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			10,556,964.06	32,513.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			10,556,964.06	32,513.98
B. Required effort (Line A.2 times 90%)			9,501,267.65	29,262.58
C. Current year expenditures (Line I.E and Line II.B)			11,243,336.93	35,847.91
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)		0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.			
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)			
Description of Adjustments	Total Expenditures	Expenditures Per ADA	
Total adjustments to base expenditures	0.00	0.00	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	54,121.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					54,121.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	54,121.00	54,121.00		

2025-2026
First Interim Report

Local Control Funding Formula (LCFF)

Ross Elementary (65433) - 2025-26 First Interim Report			v.26.2		PY1	v.26.2		9/30/2025	CY			
LOCAL CONTROL FUNDING FORMULA			2024-25			2025-26						
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	1.07%		0.00%	0.76%	0.76%	2.30%		0.00%	0.78%	0.78%		
	3PY Average					3PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	141.02	\$ 10,025	\$ 1,043	\$ 17	\$ -	\$ 1,563,181	138.53	\$ 10,256	\$ 1,067	\$ 18	\$ -	\$ 1,571,022
Grades 4-6	112.97	10,177		15	-	1,151,444	115.62	10,411		16	-	1,205,598
Grades 7-8	86.31	10,478		16	-	905,731	76.61	10,719		17	-	822,464
Grades 9-12	-	12,144	316	19	-	-	-	12,423	323	20	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 3,467,778	\$ 147,083	\$ 5,495	\$ -	\$ 3,620,356		\$ 3,445,667	\$ 147,811	\$ 5,606	\$ -	\$ 3,599,084
NSS Allowance		-				-		-				-
TOTAL BASE	340.30	\$ 3,467,778	\$ 147,083	\$ 5,495	\$ -	\$ 3,620,356	330.76	\$ 3,445,667	\$ 147,811	\$ 5,606	\$ -	\$ 3,599,084
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						66,360						67,886
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ 3,077.00		-	TK ADA	-	TK Add-on rate	\$ 5,545.00		-
ECONOMIC RECOVERY TARGET PAYMENT						36,630						36,630
LCFF Entitlement Before Adjustments						\$ 3,723,346						\$ 3,703,600
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 3,723,346						\$ 3,703,600
Local Revenue (including RDA)						(6,560,732)						(6,813,870)
Gross State Aid						\$ -						\$ -
Education Protection Account Entitlement						(68,060)						(66,152)
Net State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2024-25 ADA	Minimum State Aid			12-13 Rate	2025-26 ADA	Minimum State Aid		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,077.65	340.30	\$ 1,727,924			\$ 5,077.65	330.76	\$ 1,679,484		
2012-13 NSS Allowance (deficit)			\$ -		-			\$ -		-		
Minimum State Aid Adjustments					-					-		
Less Current Year Property Taxes/In-Lieu					(6,560,732)					(6,813,870)		
Less Education Protection Account Entitlement					(68,060)					(66,152)		
Subtotal State Aid for Historical RL/Charter General BG					\$ -					\$ -		
Categorical Minimum State Aid					185,455					185,455		
Charter School Categorical Block Grant adjusted for ADA			-	-	-			-	-	-		
Minimum State Aid Guarantee Before Proration Factor					\$ 185,455					\$ 185,455		
Proration Factor					0.00%					0.00%		
Minimum State Aid Guarantee					\$ 185,455					\$ 185,455		
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement					-					-		
Minimum State Aid plus Property Taxes including RDA					-					-		
Offset					-					-		
Minimum State Aid Prior to Offset					-					-		
Total Minimum State Aid with Offset					-					-		
State Aid Before Additional State Aid					\$ 185,455					\$ 185,455		
ADDITIONAL STATE AID					\$ 185,455					\$ 185,455		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 185,455					\$ 185,455		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple						\$ 3,723,346				\$ 3,703,600		
Change Over Prior Year			-2.38%	(90,616)				-0.53%	(19,746)			
LCFF Entitlement Per ADA (excluding Categorical MSA)					10,941					11,197		
Per-ADA Change Over Prior Year			1.30%	140				2.34%	256			
Basic Aid Status (school districts only)					Basic Aid					Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase		2024-25			Increase		2025-26		
State Aid		0.00%	-		\$ 185,455			0.00%	-	\$ 185,455		
Education Protection Account					68,060					66,152		
Property Taxes Net of In-Lieu Transfers		4.43%	278,396		6,560,732			3.86%	253,138	6,813,870		
Charter In-Lieu Taxes		0.00%	-		-			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.26%	278,396		\$ 6,814,247			3.71%	253,138	\$ 7,065,477		

Ross Elementary (65433) - 2025-26 First Interim Report				v.26.2		CY1	v.26.2		CY2				
LOCAL CONTROL FUNDING FORMULA				2026-27				2027-28					
LCFF ENTITLEMENT CALCULATION													
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	3.02%		0.00%	0.90%		0.90%		3.42%		0.00%	0.90%		
	3PY Average							Prior Year					
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	139.81	\$ 10,566	\$ 1,099	\$ 21	\$ -	\$ 1,633,820		142.50	\$ 10,927	\$ 1,136	\$ 22	\$ -	\$ 1,722,072
Grades 4-6	110.88	10,725		19	-	1,191,329		103.05	11,092		20	-	1,145,088
Grades 7-8	72.14	11,043		20	-	798,076		72.80	11,421		21	-	832,946
Grades 9-12	-	12,798	333	24	-	-		-	13,236	344	24	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 3,463,062	\$ 153,652	\$ 6,511	\$ -	\$ 3,623,225			\$ 3,531,578	\$ 161,880	\$ 6,648	\$ -	\$ 3,700,106
NSS Allowance		-	-	-	-	-			-	-	-	-	-
TOTAL BASE	322.83	\$ 3,463,062	\$ 153,652	\$ 6,511	\$ -	\$ 3,623,225		318.35	\$ 3,531,578	\$ 161,880	\$ 6,648	\$ -	\$ 3,700,106
ADD ONS:													
Targeted Instructional Improvement Block Grant													
Home-to-School Transportation (COLA added commencing 2023-24)													
Small School District Bus Replacement Program (COLA added commencing 2023-24)													
Transitional Kindergarten (Commencing 2022-23)				TK ADA	-	TK Add-on rate	\$ 5,712.00		TK ADA	-	TK Add-on rate	\$ 5,907.00	
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF Entitlement Before Adjustments													
Miscellaneous Adjustments													
ADJUSTED LCFF ENTITLEMENT													
Local Revenue (including RDA)													
Gross State Aid													
Education Protection Account Entitlement													
Net State Aid													
MINIMUM STATE AID CALCULATION													
				12-13 Rate	2026-27 ADA	Minimum State Aid		12-13 Rate	2027-28 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,077.65	322.83	\$ 1,639,218		\$ 5,077.65	318.35	\$ 1,616,470			
2012-13 NSS Allowance (deficit)				\$ -		-		\$ -		-			
Minimum State Aid Adjustments						-				-			
Less Current Year Property Taxes/In-Lieu						(7,081,687)				(7,360,017)			
Less Education Protection Account Entitlement						(64,566)				(63,670)			
Subtotal State Aid for Historical RL/Charter General BG						\$ -				\$ -			
Categorical Minimum State Aid						185,455				185,455			
Charter School Categorical Block Grant adjusted for ADA				-	-	-		-	-	-			
Minimum State Aid Guarantee Before Proration Factor						\$ 185,455				\$ 185,455			
Proration Factor						0.00%				0.00%			
Minimum State Aid Guarantee						\$ 185,455				\$ 185,455			
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement													
Minimum State Aid plus Property Taxes including RDA													
Offset													
Minimum State Aid Prior to Offset													
Total Minimum State Aid with Offset													
State Aid Before Additional State Aid													
ADDITIONAL STATE AID													
LCFF State Aid, Adjusted for Minimum State Aid Guarantee													
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple													
Change Over Prior Year				0.71%	26,191			2.13%	79,273				
LCFF Entitlement Per ADA (excluding Categorical MSA)						11,553				11,965			
Per-ADA Change Over Prior Year				3.18%	356			3.57%	412				
Basic Aid Status (school districts only)				Basic Aid				Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase	2026-27			Increase	2027-28				
State Aid				0.00%	-	\$ 185,455		0.00%	-	\$ 185,455			
Education Protection Account						64,566				63,670			
Property Taxes Net of In-Lieu Transfers				3.93%	267,817	7,081,687		3.93%	278,330	7,360,017			
Charter In-Lieu Taxes				0.00%	-	-		0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				3.79%	267,817	\$ 7,331,708		3.80%	278,330	\$ 7,609,142			

Ross Elementary (65433) - 2025-26 First Interim Report								
9/30/2025								
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	138.90	138.90	142.76	136.53	143.76	135.30	140.37	142.50
Grades 4-6	148.06	148.06	113.81	111.90	109.77	124.08	98.80	103.05
Grades 7-8	79.92	79.92	91.86	87.53	79.54	62.77	74.10	72.80
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	366.88	366.88	348.43	335.96	333.07	322.15	313.27	318.35
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	366.88	366.88	348.43	335.96	333.07	322.15	313.27	318.35
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	138.90	142.76	136.53	143.76	135.30	140.37	142.50	145.50
Grades 4-6	148.06	113.81	111.90	109.77	124.08	98.80	103.05	102.40
Grades 7-8	79.92	91.86	87.53	79.54	62.77	74.10	72.80	67.08
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	366.88	348.43	335.96	333.07	322.15	313.27	318.35	314.98
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	366.88	348.43	335.96	333.07	322.15	313.27	318.35	314.98
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	142.76	136.53	143.76	135.30	140.37	142.50	145.50	-
Grades 4-6	113.81	111.90	109.77	124.08	98.80	103.05	102.40	-
Grades 7-8	91.86	87.53	79.54	62.77	74.10	72.80	67.08	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	348.43	335.96	333.07	322.15	313.27	318.35	314.98	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	348.43	335.96	333.07	322.15	313.27	318.35	314.98	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	140.19	139.40	141.02	138.53	139.81	139.39	142.79	96.00
Grades 4-6	136.64	124.59	111.83	115.25	110.88	108.64	101.42	68.48
Grades 7-8	83.90	86.44	86.31	76.61	72.14	69.89	71.33	46.63
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	360.73	350.43	339.16	330.39	322.83	317.92	315.54	211.11
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	360.73	350.43	339.16	330.39	322.83	317.92	315.54	211.11
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	136.53	143.76	135.30	140.37	142.50	145.50	-	-
Grades 4-6	111.90	109.77	124.08	98.80	103.05	102.40	-	-
Grades 7-8	87.53	79.54	62.77	74.10	72.80	67.08	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	335.96	333.07	322.15	313.27	318.35	314.98	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	335.96	333.07	322.15	313.27	318.35	314.98	-	-
Change in LCFF ADA (excludes NSS ADA)	(12.47) Decline	(2.89) Decline	(10.92) Decline	(8.88) Decline	5.08 Increase	(3.37) Decline	(314.98) Decline	- No Change

Ross Elementary (65433) - 2025-26 First Interim Report								9/30/2025
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	140.19	139.40	141.02	138.53	139.81	142.50	142.79	96.00
Grades 4-6	136.64	124.59	111.83	115.25	110.88	103.05	101.42	68.48
Grades 7-8	83.90	86.44	86.31	76.61	72.14	72.80	71.33	46.63
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	360.73	350.43	339.16	330.39	322.83	318.35	315.54	211.11
	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	Prior Year	3PY Average	3PY Average
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	0.93	1.29	-	-	-	-	-	-
Grades 4-6	-	1.03	1.14	0.37	-	-	-	-
Grades 7-8	-	0.37	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.93	2.69	1.14	0.37	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	137.46	145.05	135.30	140.37	142.50	145.50	-	-
Grades 4-6	111.90	110.80	125.22	99.17	103.05	102.40	-	-
Grades 7-8	87.53	79.91	62.77	74.10	72.80	67.08	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	336.89	335.76	323.29	313.64	318.35	314.98	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	141.12	140.69	141.02	138.53	139.81	142.50	142.79	96.00
Grades 4-6	136.64	125.62	112.97	115.62	110.88	103.05	101.42	68.48
Grades 7-8	83.90	86.81	86.31	76.61	72.14	72.80	71.33	46.63
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	361.66	353.12	340.30	330.76	322.83	318.35	315.54	211.11
<i>Funded Difference (Funded ADA less Actual ADA)</i>	24.77	17.36	17.01	17.12	4.48	3.37	315.54	211.11
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	-	-	-	-	-	-

LCFF CALCULATOR

65433

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

9/30/2025

Projection Date

LEA: Ross Elementary

Projection Title: 2025-26 First Interim Report

Created by: Carol Slender

Email: cslender@rossbears.org

Phone: 415-457-2705 Ext 215

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Ross Elementary (65433)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS											
Supplemental Grant %				20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)				65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)				13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA				6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)				6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)				0.00%	0.00%	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%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813	\$ 3,044		\$ 3,077		\$ 5,545	\$ 5,712	\$ 5,907	\$ 6,103	\$ 6,301
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				12.74780911%	21.98880689%	49.68656772%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				12.84814107%	22.03836064%	49.68656772%					
Local EPA Accrual		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)						\$ -					

Ross Elementary (65433)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
NEW CHARTER SCHOOLS												
New Charter School Name:												
Year that charter starts operation (select from drop down list):												
(a) TRANSFER OF IN-LIEU PROPERTY TAX												
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate												
I-4	In-Lieu of Property Tax		-	-	-	-	-	-	-	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)												
A-1, A-2, A-3	Enrollment		-	-	-	-	-	-	-	-	-	-
B-1, B-2, B-3	Unduplicated Pupil Count		-	-	-	-	-	-	-	-	-	-
	Single Year Unduplicated Pupil Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location												
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.												
D-3	Unduplicated Pupil Percentage (%)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-4	TK (NEW beginning 2022-23)		-	-	-	-	-	-	-	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations:												
Enter P2 Data - Note: Charter School ADA is always funded on current year												
B-1	Grades TK-3		-	-	-	-	-	-	-	-	-	-
B-2	Grades 4-6		-	-	-	-	-	-	-	-	-	-
B-3	Grades 7-8		-	-	-	-	-	-	-	-	-	-
B-4	Grades 9-12		-	-	-	-	-	-	-	-	-	-
	SUBTOTAL ADA		-	-	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment		-	-	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS												
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.												
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.												
H-2	Miscellaneous Adjustments		\$ -	\$ -	\$ -							
J-4	Minimum State Aid Adjustments		\$ -	\$ -	\$ -							

Ross Elementary (65433)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF													
(a) GENERAL QUESTIONS													
Is your district required to transfer in-lieu taxes to a charter school?							NO						
Does your district have a necessary small school?							NO						
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION													
Did your district meet the requirements of funding?					YES	YES	YES	YES	YES	YES	YES	YES	
(c) PROPERTY TAXES													
C-1	Estimated Property Taxes (excluding RDA)	\$	6,000,184	\$	6,282,336	\$	6,571,579	\$	6,867,654	\$	7,137,096	\$	7,417,316
B-5	Redevelopment Agency Local Revenue	\$	-	\$	-	\$	-						
	Less In-Lieu Property Tax Transfer	\$	(8,298)	\$	-	\$	(10,847)	\$	(53,784)	\$	(55,409)	\$	(57,299)
	Total Local Revenue	\$	5,991,886	\$	6,282,336	\$	6,560,732	\$	6,813,870	\$	7,081,687	\$	7,360,017
(d) OTHER LCFF ADJUSTMENTS													
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.													
H-2	Miscellaneous Adjustments	\$	-	\$	-	\$	-						
J-5	Minimum State Aid Adjustments	\$	-	\$	-	\$	-						
(e) UNDUPLICATED PUPIL PERCENTAGE													
A-1 / A-3	District Enrollment	376	369	358	354	340	330	335	332				
A-2 / A-4	COE Enrollment	-	-	-	1	-							
	Total Enrollment	376	369	358	355	340	330	335	332	-	-		
B-1 / B-3	District Unduplicated Pupil Count	5	4	3	2	3	3	3	3				
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-	-	-							
	Total Unduplicated Pupil Count	5	4	3	2	3	3	3	3	-	-		
	Single Year Unduplicated Pupil Percentage			0.84%	0.56%	0.88%	0.91%	0.90%	0.90%	0.00%	0.00%		
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			1.09%	0.83%	0.76%	0.78%	0.90%	0.90%	0.00%	0.00%		

Ross Elementary (65433)

2019-2020212022-232023-242024-252025-262026-272027-282028-292029-30

(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

G-10TK (Commencing in 2022-23)

-

ADA used for Base, Supplemental and Concentration Grant Calculations:
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

B-1, D-5

Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)

Grades TK-3138.90138.90142.76136.53143.76135.30140.37142.50145.50

Grades 4-6148.06148.06113.81111.90109.77124.0898.80103.05102.40

Grades 7-879.9279.9291.8687.5379.5462.7774.1072.8067.08

Grades 9-12- - - - - - - - -

TOTAL CURRENT YEAR ADA366.88366.88348.43335.96333.07322.15313.27318.35314.98- -

D-9, E-1

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

Grades TK-30.93- - - - - - - -

Grades 4-6-1.031.140.37- - - - -

Grades 7-8-0.37- - - - -

Grades 9-12- - - - -

TOTAL NPS-CDS (Annual)0.931.401.140.37- - - -

District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment)
(For calculating EPA only; this ADA is not included in the LCFF funding calculation).

- - - - - - - -

336.89334.47323.29313.64318.35314.98- -

E-2, E-3

County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

Grades TK-3-1.29- - - - -

Grades 4-6- - - - -

Grades 7-8- - - - -

Grades 9-12- - - - -

COUNTY TOTAL-1.29- - - - -

RATIO: District ADA-to-Enrollment94.10%94.48%95.09%95.04%95.03%94.87%0.00%0.00%

RATIO: County ADA-to-Enrollment0.00%129.00%0.00%0.00%0.00%0.00%0.00%0.00%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and ~~district-sponsored~~ charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.

Prior yearSource: Principal Apportionment Data Collection, P-2 Attendance School District Form

A-20

Grades TK-3Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year

Grades 4-6

Grades 7-8

Grades 9-12

A-19

Grades TK-3Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year

Grades 4-6

Grades 7-8

Grades 9-12

Net increase/(decrease) to prior year ADA

2019-20 ADA shift (no data reported in 2020-21)*2020-21 ADA shift (no data reported in 2021-22)*2021-22 ADA shift reported in 2022-23 PADC ADA report2022-23 ADA shift reported in 2023-24 PADC ADA report2023-24 ADA shift reported in 2024-25 PADC ADA report2024-25 ADA shift reported in 2025-26 PADC ADA report2025-26 ADA shift reported in 2026-27 PADC ADA report2026-27 ADA shift reported in 2027-28 PADC ADA report2027-28 ADA shift reported in 2028-29 PADC ADA report2028-29 ADA shift reported in 2029-30 PADC ADA report

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

2025-26 First Interim - LCFF-Calculator
Data Entry page 4 of 17

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ 6,000,184	\$ 6,282,336	\$ 6,571,579	\$ 6,867,654	\$ 7,137,096	\$ 7,417,316	\$ -	\$ -
District LCFF ADA	361.66	353.12	340.30	330.76	322.83	318.35	315.54	211.11
Total Charter LCFF ADA	0.82	-	0.98	4.75	4.75	4.75	-	-
Total LCFF ADA	362.48	353.12	341.28	335.51	327.58	323.10	315.54	211.11
Property Taxes per ADA	\$ 16,553.15	\$ 17,790.94	\$ 19,255.68	\$ 20,469.30	\$ 21,787.34	\$ 22,956.72	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	53,784	55,409	57,299	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	8,298	-	10,847	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ 8,298	\$ -	\$ 10,847	\$ 53,784	\$ 55,409	\$ 57,299	\$ -	\$ -

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid

1	Ross Valley Charter	\$ -	\$ -	\$ -	\$ 53,784	\$ 55,409	\$ 57,299	\$ -	\$ -
	ADA	-	-	-	4.75	4.75	4.75	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ 97,229	\$ 103,490	\$ 109,044	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ 53,784	\$ 55,409	\$ 57,299	\$ -	\$ -
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2025-2026
First Interim Report

Criteria & Standards

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 (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	331.51	330.76		
	Charter School	0.00	0.00		
	Total ADA	331.51	330.76	(.2%)	Met
1st Subsequent Year (2026-27)	District Regular	327.04	322.83		
	Charter School				
	Total ADA	327.04	322.83	(1.3%)	Met
2nd Subsequent Year (2027-28)	District Regular	327.04	318.35		
	Charter School				
	Total ADA	327.04	318.35	(2.7%)	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment for 2025–26 decreased by eight students, resulting in a corresponding decline in both ADA and funded (LCFF) ADA. This reduction will also carry forward and affect the subsequent two years due to the current-year decline.

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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	339.00	330.00		
Charter School				
Total Enrollment	339.00	330.00	(2.7%)	Not Met
1st Subsequent Year (2026-27)				
District Regular	344.00	335.00		
Charter School				
Total Enrollment	344.00	335.00	(2.6%)	Not Met
2nd Subsequent Year (2027-28)				
District Regular	335.00	332.00		
Charter School				
Total Enrollment	335.00	332.00	(.9%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment for 2025-26 declined by eight students, and this decrease will also affect projections for the subsequent two years.

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	337	358	
Charter School			
Total ADA/Enrollment	337	358	94.1%
Second Prior Year (2023-24)			
District Regular	334	354	
Charter School			
Total ADA/Enrollment	334	354	94.4%
First Prior Year (2024-25)			
District Regular	323	340	
Charter School	0		
Total ADA/Enrollment	323	340	95.0%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	314	330		
Charter School	0			
Total ADA/Enrollment	314	330	95.2%	Not Met
1st Subsequent Year (2026-27)				
District Regular	318	335		
Charter School				
Total ADA/Enrollment	318	335	94.9%	Met
2nd Subsequent Year (2027-28)				
District Regular	315	332		
Charter School				
Total ADA/Enrollment	315	332	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

The projected P-2 ADA-to-enrollment ratio exceeds the standard in the current year solely because NPS ADA was generated during the first few months of the school year. The student subsequently moved prior to the CBEDS date and is therefore not reflected in the enrollment count.

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)	7,114,538.00	7,119,261.00	.1%	Met
1st Subsequent Year (2026-27)	7,382,891.00	7,387,117.00	.1%	Met
2nd Subsequent Year (2027-28)	7,662,908.00	7,666,441.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2022-23)	5,759,605.96	6,787,340.22	84.9%
Second Prior Year (2023-24)	6,156,558.35	7,184,326.42	85.7%
First Prior Year (2024-25)	6,304,059.22	7,095,094.05	88.9%
	Historical Average Ratio:		86.5%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 90.5%	82.5% to 90.5%	82.5% to 90.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	6,548,748.13	7,360,577.13	89.0%	Met
1st Subsequent Year (2026-27)	6,891,793.25	7,725,457.34	89.2%	Met
2nd Subsequent Year (2027-28)	7,051,234.52	7,907,575.00	89.2%	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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	57,110.00	58,207.00	1.9%	No
1st Subsequent Year (2026-27)	57,110.00	58,207.00	1.9%	No
2nd Subsequent Year (2027-28)	57,110.00	58,207.00	1.9%	No

Explanation:

(required if Yes)

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

Current Year (2025-26)	706,566.00	773,046.14	9.4%	Yes
1st Subsequent Year (2026-27)	706,059.00	657,015.00	-6.9%	Yes
2nd Subsequent Year (2027-28)	707,613.00	658,536.00	-6.9%	Yes

Explanation:

(required if Yes)

Added one-time funds in Resource 6019 (Student Support/Professional Development) totaling \$101,216, included an extraordinary cost pool reimbursement of \$10,454, removed \$50,000 in ELOP funding, and adjusted other allocations in 2025-26, which are removed in the subsequent years.

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

Current Year (2025-26)	3,643,514.00	4,105,884.88	12.7%	Yes
1st Subsequent Year (2026-27)	3,682,728.00	3,715,610.23	.9%	No
2nd Subsequent Year (2027-28)	3,722,658.00	3,759,061.55	1.0%	No

Explanation:

(required if Yes)

Added one-time funds for PTO Auction \$375,000, local donation \$54,000 in 2025/26 and removed in subsequent years. In addition increased parcel tax revenue to reflect add backs/senior exemptions. The impact of the parcel tax will also increase the two subsequent revenue projections.

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

Current Year (2025-26)	296,493.00	345,396.43	16.5%	Yes
1st Subsequent Year (2026-27)	303,797.00	389,040.77	28.1%	Yes
2nd Subsequent Year (2027-28)	312,788.00	317,620.49	1.5%	No

Explanation:

(required if Yes)

Added PTO Auction Donation \$45,000 for technology and furniture in 25/26 and \$80,000 in 26/27. These are one-time funds to be utilized over 25/26-26/27 and removed in 27/28.

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

Current Year (2025-26)	1,429,068.00	1,551,980.01	8.6%	Yes
1st Subsequent Year (2026-27)	1,467,456.00	1,517,995.39	3.4%	No
2nd Subsequent Year (2027-28)	1,507,350.00	1,524,711.85	1.2%	No

Explanation:

(required if Yes)

Added PTO Auction Donation \$39,000 for outdoor education in 25/26 and \$35,000 in 26/27. These are one-time funds to be utilized over 25/26-26/27 and removed in 27/28. Adjusted Prop 28 funds (Art & Music in schools) to reflect use of carry over in 25/26. Adjustments to special education NPS/NPA placements.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	4,407,190.00	4,937,138.02	12.0%	Not Met
1st Subsequent Year (2026-27)	4,445,897.00	4,430,832.23	-.3%	Met
2nd Subsequent Year (2027-28)	4,487,381.00	4,475,804.55	-.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	1,725,561.00	1,897,376.44	10.0%	Not Met
1st Subsequent Year (2026-27)	1,771,253.00	1,907,036.16	7.7%	Not Met
2nd Subsequent Year (2027-28)	1,820,138.00	1,842,332.34	1.2%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Added one-time funds in Resource 6019 (Student Support/Professional Development) totaling \$101,216, included an extraordinary cost pool reimbursement of \$10,454, removed \$50,000 in ELOP funding, and adjusted other allocations in 2025-26, which are removed in the subsequent years.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Added one-time funds for PTO Auction \$375,000, local donation \$54,000 in 2025/26 and removed in subsequent years. In addition increased parcel tax revenue to reflect add backs/senior exemptions. The impact of the parcel tax will also increase the two subsequent revenue projections.

- 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)

Added PTO Auction Donation \$45,000 for technology and furniture in 25/26 and \$80,000 in 26/27. These are one-time funds to be utilized over 25/26-26/27 and removed in 27/28.

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

Added PTO Auction Donation \$39,000 for outdoor education in 25/26 and \$35,000 in 26/27. These are one-time funds to be utilized over 25/26-26/27 and removed in 27/28. Adjusted Prop 28 funds (Art & Music in schools) to reflect use of carry over in 25/26. Adjustments to special education NPS/NPA placements.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	326,977.30	115,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		115,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	53,005.44	7,414,698.13	N/A	Met
1st Subsequent Year (2026-27)	(70,635.65)	7,783,847.14	.9%	Met
2nd Subsequent Year (2027-28)	(14,704.30)	7,968,884.29	.2%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	
	Status	
Current Year (2025-26)	5,025,319.46	Met
1st Subsequent Year (2026-27)	4,762,563.85	Met
2nd Subsequent Year (2027-28)	4,676,270.04	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2025-26)	5,082,101.20	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	314	336	326
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

YES

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,447,543.85	11,975,296.08	12,121,240.53
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)	11,447,543.85	11,975,296.08	12,121,240.53

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	457,901.75	479,011.84	484,849.62
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	457,901.75	479,011.84	484,849.62

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	457,902.00	479,013.00	484,850.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	457,902.00	479,013.00	484,850.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	457,901.75	479,011.84	484,849.62
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The District will provide temporary cash borrowing from the General Fund (01) to the Cafeteria Fund (13) throughout the year to address cash flow shortages in the Cafeteria Fund. These shortages are primarily due to delays in receiving meal reimbursement payments from state and federal agencies.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(1,663,681.43)	(1,567,636.43)	-5.8%	(96,045.00)	Not Met
1st Subsequent Year (2026-27)	(1,729,584.00)	(1,583,642.00)	-8.4%	(145,942.00)	Not Met
2nd Subsequent Year (2027-28)	(1,770,804.00)	(1,621,893.00)	-8.4%	(148,911.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	45,823.00	54,121.00	18.1%	8,298.00	Met
1st Subsequent Year (2026-27)	48,114.00	58,389.80	21.4%	10,275.80	Met
2nd Subsequent Year (2027-28)	50,520.00	61,309.29	21.4%	10,789.29	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 from the General Fund to Restricted Programs have decreased due to special Education NPS/NPA Placements in the District.

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

Explanation:
(required if NOT met)

1c. 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)

Yes

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

No

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

Type of Commitment	# of Years	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	9	in County Property Tax Collection		10,885,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund		0
Other Long-term Commitments (do not include OPEB):				
Capital Appreciation Bonds	1	Fund 51 - Marin County Property Tax Collection		1,616,500
Qualified School Construction Bonds	2	Marin County Property Tax Collection		2,850,000
TOTAL:				15,351,500

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	613,996	625,965	1,631,090	1,717,290
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Appreciation Bonds	975,000	1,045,393		
Qualified School Construction Bonds	37,050	37,050	2,877,787	
Total Annual Payments:	1,626,046	1,708,408	4,508,877	1,717,290
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)

All increases to Long-Term Debt is funded through the collection of Marin County Property Taxes.

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?

Yes

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

3,044,328.00	2,735,292.00
0.00	
3,044,328.00	2,735,292.00

Data must be entered.

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

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

	136,846.00
	145,908.00
	166,526.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

136,846.00	136,846.00
	145,908.00
	166,526.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

136,846.00	136,846.00
	145,908.00
	166,526.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

31	31
	31

Data must be entered.

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
0.00		
0.00		

- 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
0.00		
0.00		

- b. Amount contributed (funded) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

0.00	
0.00	

- 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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35.00	33.40	33.40	33.40

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

--	--

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	14.00	14.82	14.82	14.82

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?

Yes

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	4.00	4.00	4.00	4.00

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?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

2025-2026
First Interim Report

Multi-Year Projection

Ross School District
Multi-Year Projections
for 2025-26 First Interim
as of 10-31-2025

Object
Codes

Revenues	
Prop Taxes, EPA, LCFF Categoricals	8010-8099
Federal Revenues	8100-8299
State Revenues	8300-8599
Local Revenues	8600-8799
Total Revenue	
Expenditures	
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits	3000-3999
Employee Health Benefits	3400-3499
Books and Supplies	4000-4999
Services, Other Oper Exp	5000-5999
Capital Outlay	6000-6999
Other Outgo-Debt Svc, Excess Cost	71xx /73xx
Total Expenditures	
Excess (Deficiency)	
Transfers In (enter as pos.) Interest from Closed Funds	
Transfers Out - Fund 13 & Fund 20	7610-7629
Other Uses (enter as negative)	7630-7699
Contribution to Restricted Program	8980-8999
Total Transfers/Other Uses	
Net Increase (Decrease) Deficit Spending	
Beginning Balance	
Net Ending Balance	
Components of Ending Balance:	
Reserves for Economic Uncertainties	9770
Prepaid Items	9713
Restricted: Endowment & other locally restricted	
Revolving Cash	9711
Other -Fair Value Adj to Cash in Cour	9719
Assigned: Comm. Funded Uncertainty	
Unappropriated Ending Balance	9790
Comm. Funded Economic Uncertainty	
Board Assigned Goal 40%	
Fund 13- Cafeteria Fund	
Fund 14-Deferred Maintenance	
Fund 20 - Retiree Health OPEB	Unfunded (UAL) \$2,735,292
Fund 25-Capital Fac - Dev Fees	

2024-25 Unaudited Actuals			2025-26 First Interim			2026-27 Projection			2027-28 Projection		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	4.76% Prop Tax Est.	P-2 ADA 323		4.73% Prop Tax Est.	P-2 ADA 314		4.00% Prop Tax Est.	P-2 ADA 318		4.00% Prop Tax Est.	P-2 ADA 315
6,763,480	-	6,763,480	7,015,477	-	7,015,477	7,281,708	-	7,281,708	7,559,142	-	7,559,142
-	67,049	67,049	-	58,207	58,207	-	58,207	58,207	-	58,207	58,207
135,667	530,028	665,695	114,468	658,578	773,046	112,083	544,931	657,014	113,202	545,334	658,536
1,993,609	1,745,362	3,738,970	1,905,395	2,200,490	4,105,885	1,903,062	1,812,549	3,715,611	1,903,728	1,855,332	3,759,060
8,892,755	2,342,439	11,235,194	9,035,340	2,917,275	11,952,615	9,296,854	2,415,686	11,712,540	9,576,072	2,458,874	12,034,946
3,688,207	1,217,878	4,906,085	3,739,849	1,257,406	4,997,255	3,940,335	1,311,027	5,251,362	3,999,440	1,330,575	5,330,015
923,585	430,034	1,353,619	1,000,643	465,267	1,465,911	1,048,724	486,270	1,534,994	1,069,699	495,148	1,564,847
1,087,937	812,054	1,899,992	1,151,421	859,848	2,011,269	1,210,838	894,286	2,105,124	1,242,282	906,048	2,148,330
604,329	125,047	729,376	656,835	154,312	811,146	691,896	162,027	853,923	739,813	170,129	909,942
151,729	169,155	320,884	147,380	198,016	345,396	151,536	237,505	389,041	155,658	161,962	317,620
633,532	702,869	1,336,401	664,449	887,531	1,551,980	682,128	835,867	1,517,995	700,682	824,030	1,524,712
5,774	223,880	229,654	-	146,000	146,000	-	200,000	200,000	-	200,000	200,000
-	39,773	39,773	-	64,465	64,465	-	64,465	64,465	-	64,465	64,465
7,095,094	3,720,690	10,815,784	7,360,577	4,032,846	11,393,423	7,725,458	4,191,449	11,916,906	7,907,573	4,152,357	12,059,930
1,797,661	(1,378,251)	419,410	1,674,764	(1,115,571)	559,192	1,571,396	(1,775,762)	(204,366)	1,668,499	(1,693,483)	(24,985)
-	-		-	-		-	-		-	-	
(40,000)	-	(40,000)	(54,121)	-	(54,121)	(58,390)	-	(58,390)	(61,309)	-	(61,309)
		-			-			-			-
(1,288,899)	1,288,899	-	(1,567,636)	1,567,636	-	(1,583,642)	1,583,642	-	(1,621,893)	1,621,893	-
(1,328,899)	1,288,899	(40,000)	(1,621,757)	1,567,636	(54,121)	(1,642,032)	1,583,642	(58,390)	(1,683,202)	1,621,893	(61,309)
468,762	(89,352)	379,410	53,006	452,065	505,071	(70,636)	(192,120)	(262,756)	(14,703)	(71,591)	(86,294)
3,576,442	564,395	4,140,838	4,045,203	475,044	4,520,248	4,098,210	927,110	5,025,321	4,027,574	734,990	4,762,564
4,045,203	475,044	4,520,248	4,098,210	927,110	5,025,319	4,027,574	734,990	4,762,564	4,012,871	663,399	4,676,270
434,232	-	434,232	457,902	-	457,902	479,013	-	479,013	484,850	-	484,850
3,519		3,519	-		-	-		-	-		-
	475,044	475,044		927,110	927,110		734,990	734,990		663,399	663,399
1,250	-	1,250	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250
57,718		57,718	-		-	-		-	-		-
3,548,484	-	3,548,484	3,639,058	-	3,639,058	3,547,311	-	3,547,311	3,526,771	-	3,526,771
0	-	0	0	-	0	0	-	0	0	-	0
434,232	3,548,484	Total	457,902	3,639,058	Total	479,013	3,547,311	Total	484,850	3,526,771	Total
4%	32.69%	36.69%	4%	31.79%	35.79%	4%	29.62%	33.62%	4%	29.10%	33.10%
	\$ 2,465			\$ 2,465			\$ -			\$ -	
	\$ 827,547			\$ 242,041			\$ 292,291			\$ 342,541	
	\$ 1,173,473			\$ 1,208,473			\$ 1,243,473			\$ 1,278,473	
	\$ 43,233			\$ 64,233			\$ 69,733			\$ 75,233	

Ross School District
Revenue Assumptions
for 2025-26 First Interim

Unrestricted		Res.	Object	Unaud Actuals 2024-25	First Interim 2025-26	Projection 2026-27	Projection 2027-28	Assumptions
General Fund 01				4.76%	4.73%	4.00%	4.00%	County of Marin DOF (25/26 Estimates as of 8/26/2025)-Secured Only
Enrollment				340	330	335	332	Enrollment + (NPS)
LCFF ADA				340.28	330.76	322.83	318.35	LCFF Calculator ADA
P-2 ADA				323.27	313.64	318.35	314.98	P-2 Average Daily Attendance (ADA)
State Aid Categoricals	0000	8011		\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	Categoricals with \$56,764/Reed USD, then flat
Homeowners Exemptions	0000	8021		\$ 21,278	\$ 21,278	\$ 21,278	\$ 21,278	County of Marin DOF (25/26 Estimates as of 8/26/2025)-Secured Only
Charter In-Lieu Property Tax Transfer	0000	8096		\$ (10,847)	\$ (53,784)	\$ (55,409)	\$ (57,299)	Ross Valley Charter - Property Tax In-Lieu
Secured Tax Rolls	0000	8041		\$ 6,431,830	\$ 6,736,056	\$ 7,005,498	\$ 7,285,718	County of Marin DOF (25/26 Estimates as of 8/26/2025)-Secured Only
Unsecured Tax Rolls	0000	8042		\$ 110,320	\$ 110,320	\$ 110,320	\$ 110,320	County of Marin DOF (25/26 Estimates as of 8/26/2025)-Secured Only
Prior Year Taxes	0000	8043		\$ 7,277				County of Marin DOF (25/26 Estimates as of 8/26/2025)-Secured Only
Deferred Maintenance Contribution	0000	8091		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	Transfer to Fund 14 for Deferred Mtnc
Education Protection Account-EPA Prop 30	1400	8012	\$ 200	\$ 68,166	\$ 66,152	\$ 64,566	\$ 63,670	LCFF Calc-Utilizes prior 3-Yr Ave ADA x \$200
Total 80xx				\$ 6,763,480	\$ 7,015,477	\$ 7,281,708	\$ 7,559,142	
				\$ 6,559,859	\$ 6,813,870	\$ 7,081,687	\$ 7,360,017	Prop Tax w/o State Aid, EPA and Def Mtnc Contr.

Federal Revenues

0000	8290	\$ -	\$ -	\$ -	\$ -
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State Revenues

			Unaud Actuals 2024-25	First Interim 2025-26	Projection 2026-27	Projection 2027-28	
Other State \$-Assmt & one-time SpecEd Preschl	0000	8590	\$ -	\$ -	\$ -	\$ -	CalSTRS Excess Cost Refund
Other State-Home To School Transportation-Reed	0000	8590	\$ 54,421	\$ 37,582	\$ 37,582	\$ 37,582	HTS Transportation Reim - MOU with Reed based on 25-26 Trans Plan
Lottery	1100	8560	\$ 68,382	\$ 64,155	\$ 62,241	\$ 63,176	Per SSC Dartboard 25-26 Governor's Budget as of 7-22-25
Lottery - Prior Year	1100	8562	\$ 104	\$ -	\$ -	\$ -	Prior Year Funding Adjustments
Mandated Costs Block Grant	0000	8550	\$ 12,760	\$ 12,731	\$ 12,260	\$ 12,444	Per SSC Dartboard 25-26 Governor's Budget as of 7-22-25
Total 84xx-85xx			\$ 135,667	\$ 114,468	\$ 112,083	\$ 113,202	

Other Local Revenues

			Unaud Actuals 2024-25	First Interim 2025-26	Projection 2026-27	Projection 2027-28	
MPR Rents	0000	8650	\$ 7,625	\$ 14,000	\$ 14,000	\$ 14,000	MPR Rental/Use of Facilities - CYO and Misc Use
Lost Books	0000	8689	\$ 277	\$ 400	\$ 400	\$ 400	Project flat
Misc Donations/Revenue	0000	8699	\$ 9,749	\$ 4,000	\$ 4,000	\$ 4,000	Misc. Rev
Misc Revenue - Insurance (Vandalism)	0000	8699	\$ 7,629				
Direct Service Revenue	0000	8782	\$ 19,610	\$ 19,495	\$ 19,495	\$ 19,495	Direct Svc Revenue
PG & E Rebate	0000	8699	\$ -				
Town of Ross-Field/Crossing Guard Reim	0000	8699	\$ 20,147	\$ 23,000	\$ 23,000	\$ 23,000	Irrigation Pump Bill back to Town of Ross/Reim 50% of 1 Crossing Guard
Ross Rec Annual & Summer	0000	8699	\$ 12,630	\$ 12,500	\$ 12,500	\$ 12,500	Flat Funding
PE T-Shirts	0000	8699	\$ -				
Foundation Donation	0000	8699	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	Foundation - \$1.7 million ongoing commitment
Foundation Donation		8699					
Endowment Donation	0000	8699	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Flat - Amounts Pledged from the Endowment
Field Trip Donations - Middle School	0000	8699	\$ -	\$ -	\$ -	\$ -	

Unrestricted Cont.

Other Local Revenues

	Res.	Object		Unaud Actuals 2024-25	First Interim 2025-26	Projection 2026-27	Projection 2027-28	Assumptions
				\$ -	\$ -	\$ -		
Athletic Donations	0000	8699	85	\$ 2,925	\$ 4,500	\$ 4,500	\$ 4,500	Project reduction based on 24-25 Actual Rev + Adjustment
PTA - Playground Equipment/Game Table	0000	8699	91					
Prior Year Funds	0000	8699	99	\$ -	\$ -	\$ -	\$ -	
Chromebook Insurance	0000	8699	55	\$ 2,983	\$ 2,500	\$ 2,500	\$ 2,500	Project Flat
Interest	0000	8660		\$ 163,388	\$ 75,000	\$ 72,667	\$ 73,333	Interest Rates: 4.36% (26-27); 4.40% (27-28)Per SSC Dartboard: 2025-
FMV - Investment Pool	0000	8662		\$ (3,354)				26 Governor's Budget 7-22-25
Fieldtrip Donations	0000	8699	51-58					
Total 86xx-87xx				\$ 1,993,609	\$ 1,905,395	\$ 1,903,062	\$ 1,903,728	
Other Transfers in								
Total Unrestricted Income				\$ 8,892,755	\$ 9,035,340	\$ 9,296,854	\$ 9,576,072	

Restricted

				Unaud Actuals 2024-25	First Interim 2025-26	Projection 2025-26	Projection 2027-28	
Federal Revenues								
Title I - Basic Grant	3010	8290		\$ 7,869	\$ -	\$ -	\$ -	Eligible in 2024/25 based on Census Data
Spec Ed IDEA Basic Grant	3310	8181		\$ 40,419	\$ 40,494	\$ 40,494	\$ 40,494	MC SELPA Plan for 25-26 based on 5-21-25 Estimate, Flat 26/27 & 27/28
Federal IDEA Mental Health	3327	8182		\$ 4,223	\$ 4,223	\$ 4,223	\$ 4,223	MCOE Spec Ed Educ Related MH
Title IIA - Teacher Quality	4035	8290		\$ 4,538	\$ 3,490	\$ 3,490	\$ 3,490	Flat Funding
Title IV A - Student Support	4127	8290		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Eligible in 2025-26-SAIPE census counts
Total 81xx-82xx				\$ 67,049	\$ 58,207	\$ 58,207	\$ 58,207	

				Unaud Actuals 2024-25	First Interim 2025-26	Projection 2025-26	Projection 2027-28	
State Revenues	Res.	Object						
Expanded Learning Opportunity Program	2600	8590		\$ -	\$ -	\$ -	\$ -	Funds are currently available but District is not utilizing - \$50K/Yr
Student Support & Prof Devel Block Grant	6019	8590		\$ -	\$ 101,216	\$ -	\$ -	One-time Funds for Student Support and Professional Development
Prop 39 Clean Energy	6230	8590		\$ -	\$ -	\$ -	\$ -	
Educator Effectiveness Grant - One-time Funds	6266	8590		\$ -	\$ -	\$ -	\$ -	
Restricted Lottery	6300	8560	\$ 82	\$ 30,878	\$ 27,688	\$ 26,862	\$ 27,265	Per SSC Dartboard 25-26 Governor's Budget as of 7-22-25
Restricted Lottery-Prior Year	6300	8562		\$ 1,868	\$ -	\$ -	\$ -	Prior Year Res. Lottery - one time funds
Other State Appt- Extraordinary Cost Pool Reim	6500	8319		\$ 4,001	\$ 10,454	\$ -	\$ -	Reimbursement for Special Education - Extraordinary Cost Pool
Special Ed-State Funding (Low Incidence)	6512/6513	8590		\$ -	\$ 691	\$ -	\$ -	Reimburse Low Incidence Equipment
Mental Health-State Funding	6546	8590		\$ 26,935	\$ 27,437	\$ 27,437	\$ 27,437	MC SELPA Plan for 25-26 based on 5-21-25 Estimate, Flat 26/27 & 27/28
Special Ed Early Intervention PreK	6547	8590		\$ 5,387	\$ 5,387	\$ 5,387	\$ 5,387	Based on CDE Prin Apportionment 24-25 Annual Allocation
Prop 28 - Art & Music	6770	8590		\$ 37,951	\$ 42,346	\$ 42,346	\$ 42,346	Prop 28 - Ongoing Art & Music Funding
Learning Recovery Emerg Block Grant	7435	8590		\$ -	\$ 460.00	\$ -	\$ -	One-Time \$'s - Learning Recovery Funds
Literacy Screening Professional Development	7810	8590		\$ 2,244				Literacy Screening Professional Development
STRS On-Behalf Pension Liability	7690	8590		\$ 420,764	\$ 442,899	\$ 442,899	\$ 442,899	Will Post later this year=Offset Exp R7690 3101/3102
Total 83xx-85xx				\$ 530,028	\$ 658,578	\$ 544,931	\$ 545,334	

Other Local Revenues		Res.	Object		Unaud Actuals 2024-25	First Interim 2025-26	Projection 2026-27	Projection 2027-28	
PTA - Milk Collections		5310	8699		\$ -				
Spec Ed Low Incidence Equipment		6500	8699	99	\$ -				Reclass to Unrestricted Misc Income
Direct Service Apport		6500	8699	99	\$ -				Reclass to Unrest. Direct Service Revenue
Total Transfer from MCOE for Spec Ed		6500	8792		\$ 226,360	\$ 228,426	\$ 228,426	\$ 228,426	MC SELPA Plan for 25-26 based on 5-21-25 Estimate, Flat 26/27 & 27/28
Student Body Funds		8210	8699		.	\$ 479			Per GASB/Auditor - Student Body Account integrated into GRF
Local Donations		9010	8699	906/920	\$ 909				
Local Donations		9010	8699	907/911	\$ 30,000	\$ 54,000	\$ -	\$ -	Misc One-time donation
PTO Donations - Field Trips & Club Stipends		9020	8699	908-909	\$ 5,741	\$ -	\$ -	\$ -	PTO Donation - Club Stipends
PTO Donation - Auction		9020	8699	910	\$ -	\$ 375,000	\$ -	\$ -	PTO Auction Donation
Middle School Athletics		9020	8699	63	.				
PTA Donation for I-Pads		9020	8699	24	\$ -				
PTA Donation		9020	8699		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	PTO Donation - Ongoing Funding
Donation f		9030	8699		\$ -				
Parcel Tax		9040	8621	3%	\$ 1,334,674	\$ 1,384,585	\$ 1,426,123	\$ 1,468,906	Passed Nov. 8, 2022 Election - 23/24 incl Step Up & 3% thereafter
PTA - Friends of the Library now under PTA		9374	8699		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	Donations from book fair
Outdoor Education		9375	8699		\$ 20,878	\$ 33,000	\$ 33,000	\$ 33,000	8th grade Yosemite Trip
Marge Burke Speech Tournament		9376	8699		\$ 6,800	\$ 5,000	\$ 5,000	\$ 5,000	Project reduction based on 24-25 Actual Rev + Adjustment
Total 86xx-87xx					\$ 1,745,362	\$ 2,200,490	\$ 1,812,549	\$ 1,855,332	
Total Restricted Revenue					\$ 2,342,439	\$ 2,917,275	\$ 2,415,686	\$ 2,458,874	
TOTAL REVENUE					\$ 11,235,194	\$ 11,952,615	\$ 11,712,540	\$ 12,034,946	
Year over Year Change					\$ (4,541)	\$ 717,421	\$ (240,075)	\$ 322,406	

Ross School District
Expense Assumptions
for 2025-26 First Interim

	Obj.	Unaudited Actuals		First Interim		Projection		Projection	
		2024 - 2025		2025 - 2026		2026 - 2027		2027 - 2028	
Certificated Salaries	1000	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
23-24 Settlement - 4% w/ Step 14-28 Restructure	5%								
24-25 Settlement - 3%	3%	\$ 3,618,207	\$ 1,217,878						
25-26 Settled	5%			\$ 3,779,849	\$ 1,257,406	\$ 3,739,849	\$ 1,257,406	\$ 3,739,849	\$ 1,257,406
26-27 Settled	2.75%					\$ 102,229	\$ 34,247	\$ 102,150	\$ 34,462
27-28 Not Settled	0.00%							\$ -	\$ -
Reduced 1.0 FTE in 2025/26 Combined Incoming 5th Grade - 3 Classes to 2									
One-time Costs									
Additional Cost - LOA's/FTE's		\$ 70,000							
Savings - Temp Position Placement				\$ (40,000)		\$ 40,000		\$ 40,000	
Certificated FTE									
24-25: 38.0 FTE 25-26: 36.4 FTE Flat in 26-27 & 27-28									
Step/Column for 26/27	1.50%					\$ 58,257	\$ 19,375	\$ 58,257	\$ 19,375
Step/Column for 27/28	1.50%							\$ 59,184	\$ 19,333
TOTALS		\$ 3,688,207	\$ 1,217,878	\$ 3,739,849	\$ 1,257,406	\$ 3,940,335	\$ 1,311,027	\$ 3,999,440	\$ 1,330,575
COMBINED UNRESTR/RESTR			\$ 4,906,085		\$ 4,997,255		\$ 5,251,362		\$ 5,330,015
Classified Salaries									
2000									
23-24 Settlement - 4%	4%								
24-25 Settlement - 3%	3%	\$ 923,585	\$ 430,034						
25-26 Settled	5%			\$ 1,000,643	\$ 465,267	\$ 1,000,643	\$ 465,267	\$ 1,000,643	\$ 465,267
26-27 Settled	2.75%					\$ 27,518	\$ 11,468	\$ 27,518	\$ 11,468
27-28 Not Settled	0.00%							\$ -	\$ -
Class FTE									
2024-25: 15.44 FTE 25-26: 15.82 FTE Flat in 26-27 & 27-28									
Step/Column for 26/27	2.00%					\$ 20,563	\$ 9,535	\$ 20,563	\$ 9,535
Step/Column for 27/28	2.00%					\$ -	\$ -	\$ 20,974	\$ 8,878
TOTALS		\$ 923,585	\$ 430,034	\$ 1,000,643	\$ 465,267	\$ 1,048,724	\$ 486,270	\$ 1,069,699	\$ 495,148
COMBINED UNRESTR/RESTR			\$ 1,353,619		\$ 1,465,911		\$ 1,534,994		\$ 1,564,847
Employee Benefits less Health									
3000									
FICA, Medicare, W/C .727%, SUI (SUI = .05% 25/26-27/28)		\$ 158,191	\$ 64,305	\$ 161,490	\$ 66,001	\$ 176,127	\$ 70,175	\$ 181,012	\$ 71,358
STRS Rates: 25/26: 19.1.%, 26/27-27/28: 19.1%	3101-2	\$ 661,641	\$ 220,840	\$ 691,132	\$ 235,728	\$ 752,604	\$ 250,406	\$ 763,893	\$ 254,140
PERS Rates: 25/26: 26.81%, 26/27: 26.40%, 27/28: 26.90%	3201-2	\$ 268,106	\$ 106,145	\$ 298,799	\$ 115,220	\$ 282,107	\$ 130,807	\$ 297,376	\$ 137,651
STRS On-Behalf Pension Liability R7690-3101 & 3102			\$ 420,764		\$ 442,899		\$ 442,899		\$ 442,899
TOTALS		\$ 1,087,937	\$ 812,054	\$ 1,151,421	\$ 859,848	\$ 1,210,838	\$ 894,286	\$ 1,242,282	\$ 906,048
COMBINED UNRESTR/RESTR			\$ 1,899,992		\$ 2,011,269		\$ 2,105,124		\$ 2,148,330
Health & Welfare Benefits - Certificated	3401	\$ 364,162	\$ 102,465	\$ 371,681	\$ 121,440	\$ 371,681	\$ 121,440	\$ 371,681	\$ 121,440
Health & Welfare Benefits - Classified	3402	\$ 130,710	\$ 22,582	\$ 148,308	\$ 32,872	\$ 148,308	\$ 32,872	\$ 148,308	\$ 32,872
Increase 5% for 25/26	5.0%								
Increase 5% for 26/27	5.0%					\$ 25,999	\$ 7,716	\$ 25,999	\$ 7,716
Increase 5% for 27/28	5.0%							\$ 27,299	\$ 8,101
Settlement - Excess Cap Allowance for Dependents									
Other Employee Benefits	3912	\$ -							
Post Employment Benefits OPEB-Retirees	3701	\$ 109,457		\$ 136,846		\$ 145,908		\$ 166,526	
TOTALS		\$ 604,329	\$ 125,047	\$ 656,835	\$ 154,312	\$ 691,896	\$ 162,027	\$ 739,813	\$ 170,129
COMBINED UNRESTR/RESTR			\$ 729,376		\$ 811,146		\$ 853,923		\$ 909,942
			\$ 8,889,072		\$ 9,285,581		\$ 9,745,405		\$ 9,953,134

			Unaudited Actuals		First Interim		Projection		Projection	
			2024 -	2025	2025 -	2026	2026 -	2027	2027 -	2028
			Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Books and Supplies	4000		\$ 151,729	\$ 149,146	\$ 147,380	\$ 147,016	\$ 147,380	\$ 147,016	\$ 147,380	\$ 147,016
<u>One-time Costs:</u>										
<i>PTO - Auction (Technology, Furniture)</i>						\$ 45,000		\$ 80,000		
Prop. 28 -Art & Music - Ongoing Funding				\$ 20,009		\$ 6,000		\$ 6,169		\$ 6,337
Inc. by CPI % for 26/27	2.82%						\$ 4,156	\$ 4,320	\$ 4,156	\$ 4,320
Inc. by CPI % for 27/28	2.72%								\$ 4,122	\$ 4,289
TOTALS			\$ 151,729	\$ 169,155	\$ 147,380	\$ 198,016	\$ 151,536	\$ 237,505	\$ 155,658	\$ 161,962
COMBINED UNRESTR/RESTR				\$ 320,884		\$ 345,396		\$ 389,041		\$ 317,620
Services & Other Oper Exp	5000		\$ 633,532	\$ 650,200	\$ 664,449	\$ 799,055	\$ 664,449	\$ 799,055	\$ 664,449	\$ 799,055
<u>One-time Costs:</u>										
<i>PTO - Auction (Outdoor Ed/Fieldtrips/Clubs)/Local Donations</i>				\$ 30,089		\$ 39,376		\$ 35,000		
<i>Adjustment for Special Education NPS/NPA/Transportation</i>								\$ (57,000)		\$ (57,000)
Prop. 28 -Art & Music - Ongoing Funding				\$ 22,580		\$ 49,100		\$ 36,176		\$ 36,009
Inc. by CPI % for 26/27	2.82%									
Inc. by CPI % for 27/28	2.72%						\$ 17,679	\$ 22,636	\$ 17,679	\$ 22,636
TOTALS			\$ 633,532	\$ 702,869	\$ 664,449	\$ 887,531	\$ 682,128	\$ 835,867	\$ 700,682	\$ 824,030
COMBINED UNRESTR/RESTR				\$ 1,336,401		\$ 1,551,980		\$ 1,517,995		\$ 1,524,712
Capital Outlay-GF	6000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>One-time Costs</u>			\$ 5,774							
FY 25-26 HVAC Project (Parcel Tax/Rest M & O & Fund 14)			\$ -	\$ 223,046	\$ -	\$ 146,000	\$ -	\$ 200,000		\$ 200,000
(Ongoing Projects Roofing, Painting & Lighting)										
Lower Kindergarten Playground Repair				\$ 834						
COMBINED UNRESTR/RESTR			\$ 5,774	\$ 223,880	\$ -	\$ 146,000	\$ -	\$ 200,000	\$ -	\$ 200,000
				\$ 229,654		\$ 146,000		\$ 200,000		\$ 200,000
Other Outgo	7100 -	7499								
Excess Cost Pymnt to MCOE/MPTA - Spec Ed/Transp	7141-43		\$ -	\$ 39,773	\$ -	\$ 64,465	\$ -	\$ 64,465	\$ -	\$ 64,465
Interest-Computer Leases-Obj 7438 Lease ends 2016-17			\$ -		\$ -		\$ -		\$ -	
Principal-Computer Leases-Obj 7439 Lease ends 2016/17			\$ -		\$ -		\$ -		\$ -	
TOTALS			\$ -	\$ 39,773	\$ -	\$ 64,465	\$ -	\$ 64,465	\$ -	\$ 64,465
COMBINED UNRESTR/RESTR				\$ 39,773		\$ 64,465		\$ 64,465		\$ 64,465
GRAND TOTALS			\$ 7,095,094	\$ 3,720,690	\$ 7,360,577	\$ 4,032,846	\$ 7,725,458	\$ 4,191,449	\$ 7,907,573	\$ 4,152,357
Grand Combined Totals				\$ 10,815,784		\$ 11,393,423		\$ 11,916,906		\$ 12,059,930
<u>Other Financing Sources/Uses</u>										
Transfer out Retiree Health Benefits OPEB Fund 20	7619		\$ -		\$ -		\$ -			
Transfer out Cafeteria Fund - Fund 13			\$ (40,000)		\$ (54,121)		\$ (58,390)		\$ (61,309)	
Transfers in			\$ -		\$ -		\$ -			
Encroachments/Contributions to Res.	8980-8981		\$ (1,288,899)	\$ 1,288,899	\$ (1,567,636)	\$ 1,567,636	\$ (1,583,642)	\$ 1,583,642	\$ (1,621,893)	\$ 1,621,893
			\$ (1,328,899)	\$ 1,288,899	\$ (1,621,757)	\$ 1,567,636	\$ (1,642,032)	\$ 1,583,642	\$ (1,683,202)	\$ 1,621,893
				\$ (40,000)		\$ (54,121)		\$ (58,390)		\$ (61,309)
Total Expenses				\$ 10,855,784		\$ 11,447,544		\$ 11,975,296		\$ 12,121,240
Year over Year Change				\$ 17,130		\$ 591,760		\$ 527,753		\$ 145,944

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,015,477.00	3.79%	7,281,708.24	3.81%	7,559,142.17
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	114,468.00	(2.08%)	112,084.00	1.00%	113,202.00
4. Other Local Revenues	8600-8799	1,905,395.00	(.12%)	1,903,061.68	.04%	1,903,728.32
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	(1,567,636.43)	1.02%	(1,583,642.43)	2.42%	(1,621,892.50)
6. Total (Sum lines A1 thru A5c)		7,467,703.57	3.29%	7,713,211.49	3.12%	7,954,179.99
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,739,849.00		3,940,335.29
b. Step & Column Adjustment				56,097.75		59,105.03
c. Cost-of-Living Adjustment				104,388.54		0.00
d. Other Adjustments				40,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,739,849.00	5.36%	3,940,335.29	1.50%	3,999,440.32
2. Classified Salaries						
a. Base Salaries				1,000,643.40		1,048,724.30
b. Step & Column Adjustment				20,012.86		20,974.49
c. Cost-of-Living Adjustment				28,068.04		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,000,643.40	4.80%	1,048,724.30	2.00%	1,069,698.79
3. Employee Benefits	3000-3999	1,808,255.73	5.22%	1,902,733.66	4.17%	1,982,095.41
4. Books and Supplies	4000-4999	147,380.00	2.82%	151,535.63	2.72%	155,658.34
5. Services and Other Operating Expenditures	5000-5999	664,449.00	2.66%	682,128.46	2.72%	700,682.14
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	54,121.00	7.89%	58,389.80	5.00%	61,309.29
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)		7,414,698.13	4.98%	7,783,847.14	2.38%	7,968,884.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		53,005.44		(70,635.65)		(14,704.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,045,203.44		4,098,208.88		4,027,573.23
2. Ending Fund Balance (Sum lines C and D1)		4,098,208.88		4,027,573.23		4,012,868.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
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	3,639,056.88		3,547,310.23		3,526,768.93
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	457,902.00		479,013.00		484,850.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,098,208.88		4,027,573.23		4,012,868.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	457,902.00		479,013.00		484,850.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		457,902.00		479,013.00		484,850.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	58,207.00	0.00%	58,207.00	0.00%	58,207.00
3. Other State Revenues	8300-8599	658,578.14	(17.26%)	544,931.00	.07%	545,334.00
4. Other Local Revenues	8600-8799	2,200,489.88	(17.63%)	1,812,548.55	2.36%	1,855,333.23
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	1,567,636.43	1.02%	1,583,642.43	2.42%	1,621,892.50
6. Total (Sum lines A1 thru A5c)		4,484,911.45	(10.83%)	3,999,328.98	2.04%	4,080,766.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,257,406.00		1,311,027.45
b. Step & Column Adjustment				18,861.10		19,670.47
c. Cost-of-Living Adjustment				35,097.35		0.00
d. Other Adjustments				(337.00)		(123.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,257,406.00	4.26%	1,311,027.45	1.49%	1,330,574.92
2. Classified Salaries						
a. Base Salaries				465,267.29		486,270.37
b. Step & Column Adjustment				9,305.34		9,752.47
c. Cost-of-Living Adjustment				13,050.74		0.00
d. Other Adjustments				(1,353.00)		(875.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	465,267.29	4.51%	486,270.37	1.83%	495,147.84
3. Employee Benefits	3000-3999	1,014,159.99	4.16%	1,056,314.05	1.88%	1,076,176.62
4. Books and Supplies	4000-4999	198,016.43	19.94%	237,505.14	(31.81%)	161,962.15
5. Services and Other Operating Expenditures	5000-5999	887,531.01	(5.82%)	835,866.93	(1.42%)	824,029.71
6. Capital Outlay	6000-6999	146,000.00	36.99%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	64,465.00	0.00%	64,465.00	0.00%	64,465.00
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)		4,032,845.72	3.93%	4,191,448.94	(.93%)	4,152,356.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		452,065.73		(192,119.96)		(71,589.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		475,044.85		927,110.58		734,990.62
2. Ending Fund Balance (Sum lines C and D1)		927,110.58		734,990.62		663,401.11
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	927,110.58		734,990.62		663,401.11
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

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)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		927,110.58		734,990.62		663,401.11
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,015,477.00	3.79%	7,281,708.24	3.81%	7,559,142.17
2. Federal Revenues	8100-8299	58,207.00	0.00%	58,207.00	0.00%	58,207.00
3. Other State Revenues	8300-8599	773,046.14	(15.01%)	657,015.00	.23%	658,536.00
4. Other Local Revenues	8600-8799	4,105,884.88	(9.51%)	3,715,610.23	1.17%	3,759,061.55
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,952,615.02	(2.01%)	11,712,540.47	2.75%	12,034,946.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,997,255.00		5,251,362.74
b. Step & Column Adjustment				74,958.85		78,775.50
c. Cost-of-Living Adjustment				139,485.89		0.00
d. Other Adjustments				39,663.00		(123.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,997,255.00	5.08%	5,251,362.74	1.50%	5,330,015.24
2. Classified Salaries						
a. Base Salaries				1,465,910.69		1,534,994.67
b. Step & Column Adjustment				29,318.20		30,726.96
c. Cost-of-Living Adjustment				41,118.78		0.00
d. Other Adjustments				(1,353.00)		(875.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,465,910.69	4.71%	1,534,994.67	1.94%	1,564,846.63
3. Employee Benefits	3000-3999	2,822,415.72	4.84%	2,959,047.71	3.35%	3,058,272.03
4. Books and Supplies	4000-4999	345,396.43	12.64%	389,040.77	(18.36%)	317,620.49
5. Services and Other Operating Expenditures	5000-5999	1,551,980.01	(2.19%)	1,517,995.39	.44%	1,524,711.85
6. Capital Outlay	6000-6999	146,000.00	36.99%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	64,465.00	0.00%	64,465.00	0.00%	64,465.00
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	54,121.00	7.89%	58,389.80	5.00%	61,309.29
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)		11,447,543.85	4.61%	11,975,296.08	1.22%	12,121,240.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		505,071.17		(262,755.61)		(86,293.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,520,248.29		5,025,319.46		4,762,563.85
2. Ending Fund Balance (Sum lines C and D1)		5,025,319.46		4,762,563.85		4,676,270.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740	927,110.58		734,990.62		663,401.11
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	3,639,056.88		3,547,310.23		3,526,768.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	457,902.00		479,013.00		484,850.00

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)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,025,319.46		4,762,563.85		4,676,270.04
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	457,902.00		479,013.00		484,850.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		457,902.00		479,013.00		484,850.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		313.64		335.78		326.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,447,543.85		11,975,296.08		12,121,240.53
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)		11,447,543.85		11,975,296.08		12,121,240.53
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		457,901.75		479,011.84		484,849.62
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)		457,901.75		479,011.84		484,849.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2025-2026
First Interim Report

Cash Flow

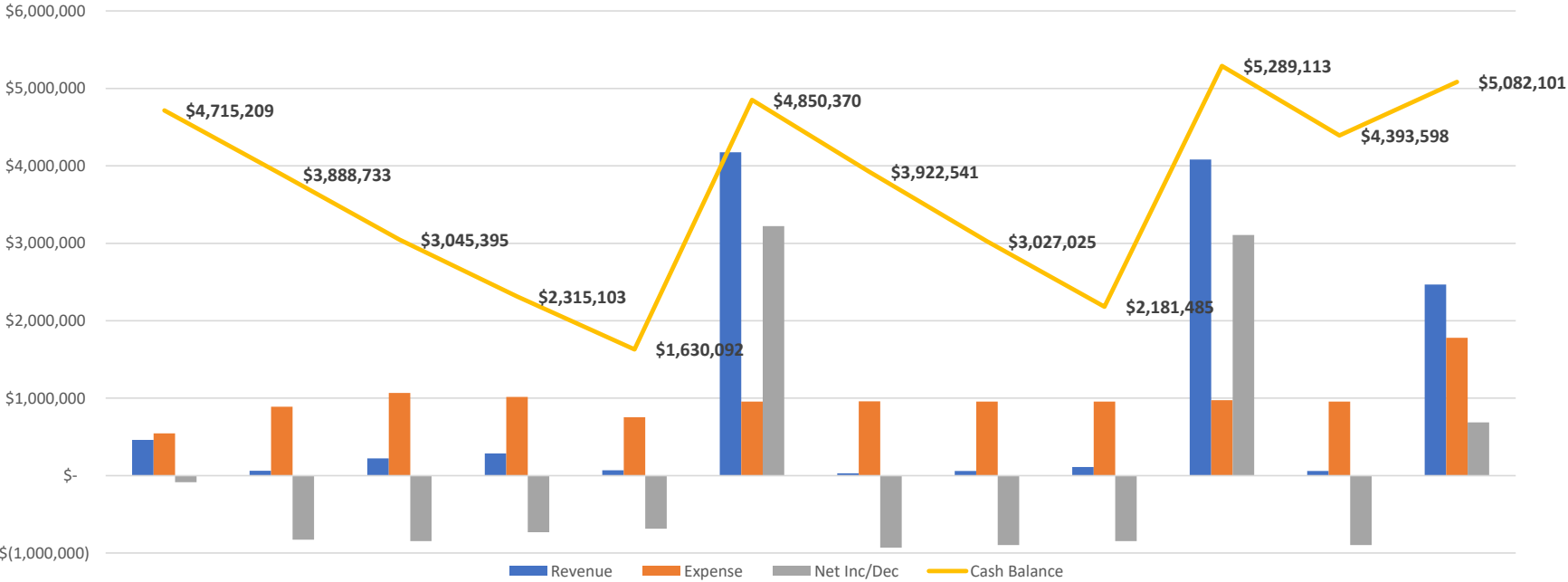
Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			4,799,213.00	4,715,209.00	3,888,733.00	3,045,395.00	2,315,103.02	1,630,091.68	4,850,370.43	3,922,541.74
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		27,817.00	27,817.00	44,832.00	27,817.00	0.00	17,015.00	11,127.30	12,611.94
Property Taxes	8020-8079		0.00	0.00	0.00	108,206.00	0.00	3,433,827.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	837.00	2,500.00	0.00	0.00	2,500.00	0.00
Other State Revenue	8300-8599		14,705.00	14,705.00	14,705.00	102,932.14	20,964.80	22,960.75	4,186.98	4,744.80
Other Local Revenue	8600-8799		375,000.00	1,250.00	45,901.00	72,110.88	45,865.00	702,292.50	13,705.56	42,944.09
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			417,522.00	43,772.00	106,275.00	313,566.02	66,829.80	4,176,095.25	31,519.84	60,300.83
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		51,995.00	450,829.00	445,849.00	444,795.00	450,722.00	449,752.95	449,752.95	449,752.95
Classified Salaries	2000-2999		84,055.00	125,026.00	128,780.00	123,127.00	121,908.00	121,670.59	121,670.59	121,670.59
Employee Benefits	3000-3999		59,744.00	204,681.00	203,597.00	205,267.00	204,625.14	204,625.14	204,625.14	204,625.14
Books and Supplies	4000-4999		35,827.00	55,513.00	55,878.00	43,209.00	15,093.00	17,269.82	17,269.82	17,269.82
Services	5000-5999		73,460.00	33,406.00	179,599.00	125,807.00	51,776.00	155,198.00	155,198.00	155,198.00
Capital Outlay	6000-6999		0.00	35,200.00	1,665.00	25,335.00	7,268.00	7,300.00	10,832.03	7,300.00
Other Outgo	7000-7499		0.00	0.00	(1.00)	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			305,081.00	904,655.00	1,045,367.00	967,540.00	851,392.14	955,816.50	959,348.53	955,816.50
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	191,177.71	44,117.00	19,495.00	83,234.00	(5,967.00)	1,170.00	0.00	0.00	0.00
Due From Other Funds	9310	30,000.00	0.00	0.00	30,000.00	(20,000.00)	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	3,519.00	0.00	0.00	3,519.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	(179.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		224,696.71	43,938.00	19,495.00	116,753.00	(25,967.00)	1,170.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	512,629.52	240,383.00	(14,912.00)	(29,001.00)	50,351.00	(98,381.00)	0.00	0.00	0.00
Due To Other Funds	9610	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		562,629.52	240,383.00	(14,912.00)	20,999.00	50,351.00	(98,381.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(337,932.81)	(196,445.00)	34,407.00	95,754.00	(76,318.00)	99,551.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(84,004.00)	(826,476.00)	(843,338.00)	(730,291.98)	(685,011.34)	3,220,278.75	(927,828.69)	(895,515.67)
F. ENDING CASH (A + E)			4,715,209.00	3,888,733.00	3,045,395.00	2,315,103.02	1,630,091.68	4,850,370.43	3,922,541.74	3,027,026.07
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		3,027,026.07	2,181,486.15	5,289,114.16	4,393,598.49				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	29,626.94	12,611.94	12,611.94	27,718.94	0.00	0.00	251,607.00	251,607.00
Property Taxes	8020-8079	0.00	3,325,621.00	0.00	0.00	0.00	0.00	6,867,654.00	6,867,654.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(103,784.00)	0.00	0.00	(103,784.00)	(103,784.00)
Federal Revenue	8100-8299	0.00	2,500.00	0.00	5,153.00	44,717.00	0.00	58,207.00	58,207.00
Other State Revenue	8300-8599	27,705.55	4,744.80	4,744.80	512,891.75	22,960.75	94.00	773,046.12	773,046.14
Other Local Revenue	8600-8799	52,944.09	735,236.59	42,944.09	1,956,196.09	19,495.00	0.00	4,105,884.89	4,105,884.88
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		110,276.58	4,080,714.33	60,300.83	2,398,175.78	87,172.75	94.00	11,952,615.01	11,952,615.02
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	449,752.95	449,752.95	449,752.95	449,752.95	0.00	4,794.35	4,997,255.00	4,997,255.00
Classified Salaries	2000-2999	121,670.59	121,670.59	121,670.59	146,591.07	6,400.10	0.00	1,465,910.71	1,465,910.69
Employee Benefits	3000-3999	204,625.14	204,625.14	204,625.14	716,749.65	0.00	0.00	2,822,414.63	2,822,415.72
Books and Supplies	4000-4999	17,269.82	34,539.64	17,269.82	18,987.82	0.00	0.00	345,396.56	345,396.43
Services	5000-5999	155,198.00	155,198.00	155,198.00	156,743.77	0.00	0.00	1,551,979.77	1,551,980.01
Capital Outlay	6000-6999	7,300.00	7,300.00	7,300.00	29,200.00	0.00	0.00	146,000.03	146,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	64,466.00	0.00	0.00	64,465.00	64,465.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	24,121.00	0.00	0.00	54,121.00	54,121.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		955,816.50	973,086.32	955,816.50	1,606,612.26	6,400.10	4,794.35	11,447,542.70	11,447,543.85
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	49,128.71	0.00	0.00	191,177.71	
Due From Other Funds	9310	0.00	0.00	0.00	20,000.00	0.00	0.00	30,000.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	3,519.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	(179.00)	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	69,128.71	0.00	0.00	224,517.71	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	172,189.52	192,000.00	0.00	512,629.52	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	172,189.52	192,000.00	0.00	562,629.52	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(103,060.81)	(192,000.00)	0.00	(338,111.81)	
E. NET INCREASE/DECREASE (B - C + D)		(845,539.92)	3,107,628.01	(895,515.67)	688,502.71	(111,227.35)	(4,700.35)	166,960.50	505,071.17
F. ENDING CASH (A + E)		2,181,486.15	5,289,114.16	4,393,598.49	5,082,101.20				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,966,173.50	

2025-2026 First Interim Budget
General Fund (Fund 01)
Estimated Cash Flow



	July	August	Sept	October	November	December	January	February	March	April	May	June
Revenue	\$461,460	\$63,267	\$223,028	\$287,599	\$68,000	\$4,176,095	\$31,520	\$60,301	\$110,277	\$4,080,714	\$60,301	\$2,467,305
Expense	\$545,464	\$889,743	\$1,066,366	\$1,017,891	\$753,011	\$955,817	\$959,349	\$955,817	\$955,817	\$973,086	\$955,816	\$1,778,802
Net Inc/Dec	\$(84,004)	\$(826,476)	\$(843,338)	\$(730,292)	\$(685,011)	\$3,220,278	\$(927,829)	\$(895,516)	\$(845,540)	\$3,107,628	\$(895,515)	\$688,503
Cash Balance	\$4,715,209	\$3,888,733	\$3,045,395	\$2,315,103	\$1,630,092	\$4,850,370	\$3,922,541	\$3,027,025	\$2,181,485	\$5,289,113	\$4,393,598	\$5,082,101

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

Ross Elementary Marin County

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

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

IMPORT CHECKS

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-6500-0-5760-0000-8590	6500	8590	\$691.14
Explanation: Refer to Projected Totals Explanation			

First Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Ross Elementary

Marin County

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Exception

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-6500-0-5760-0000-8590	6500	8590	\$691.14
Explanation: Refer to Projected Totals Explanation			

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

Ross Elementary

Marin County

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Exception

ACCOUNT

FD - RS - PY - GO - FN - OB

RESOURCE

OBJECT

VALUE

01-6500-0-5760-0000-8590

6500

8590

\$691.14

Explanation: Low Incidence \$'s received from PY but had not been set up as an A/R 06-30-25; therefore, revenue recognized in the current year.