



Coast Unified School District

First Interim Budget Report 2025–26

Reporting Period: July 1, 2025 – October 31, 2025

Jill Southern, Superintendent

Board of Trustees

Nic Johnson

Lee McFarland

Joe Prian

Christine Amato Quinn

Lisa Weseman

TO: Board of Trustees

FROM: Jill Southern, Superintendent
Christie Cosme, Chief Business Official

RE: 2025-26 FIRST INTERIM REPORT NARRATIVE AND OVERVIEW

The First Interim Financial Report is being presented for the Board’s review and approval, as required by Education Code 42131 and 33127. This is the first of two required reports covering the period from July 1, 2025, to October 31, 2025. This report reflects the latest financial assumptions as reported on the School Services of California Dartboard and San Luis Obispo County Office of Education’s projections and includes the Coast Unified School District’s financial position and assumptions as of October 31, 2025. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools.

The First Interim Report includes details on the General Fund’s revenues, expenditures, fund balance, cash flow, criteria and standards review, and projections for fiscal years 2026-27 and 2027-28.

The following narrative is presented in the same sequence as the accompanying 2025-26 First Interim General Fund Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance (SACS Form 01).

State Budget Review

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained the majority of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves an \$11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at \$118 billion — \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.
- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million. There is a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care,

Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.

- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26.
- Provides an additional \$606.8 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to \$1,575. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55%, reduced from the previous threshold of 75%.
- Provides \$480 million in one-time Proposition 98 funding to support literacy instruction aligned with the English Language Arts (ELA)/English Language Development (ELD) Framework for all students, composed of the following investments: \$215 million to expand the existing Literacy and Reading Specialists Grant Program; \$200 million to support evidenced-based professional learning for elementary school educators aligned with the ELA/ELD Framework; \$40 million for the purchase of screening materials and training for educators to administer literacy screening; \$15 million for Literacy and Mathematics Networks to support the implementation of evidence-based practices aligned with curriculum frameworks; and \$10 million in funding for a COE to partner with the University of California, San Francisco (UCSF) Dyslexia Center to support the Multitudes screener.
- Includes multiple investments intended to support teachers and improve access to the educator pipeline: \$300 million in one-time Proposition 98 funding for the Student Teacher Stipend Program, which will provide \$10,000 grants to teacher candidates who complete the required student teaching hours beginning in 2026-27.
- Allocates \$1.7 billion in one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education.
- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year.
- Provides \$150 million in one-time Proposition 98 funding for career technical education and career pathways programming. These funds will be used to augment the Career Technical Education Incentive Grant (CTEIG) program, and will be allocated under the program parameters included in SB 638.
- The Universal School Meals Support Grant provides one-time Proposition 98 funding of \$145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the budget provides \$10 million to support recruitment and retention of food service workers and \$5 million to fund a study of the impact of particularly harmful ultra-processed foods in California school meals.

Congress recently approved significant cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP). These reductions may impact schools in two ways. First, they change eligibility for participation in safety net programs that are used in the automatic categorical eligibility match done for free and reduced-price meals (FRPM). Reducing FRPM eligibility will affect the unduplicated pupil count/percentage, which is used in LCFF and more than 15 other programs to determine funding allocations to LEAs. Second, they force the state to adjust school funding to mitigate the impact of federal funding cuts. At the same time, projected declines in state revenue and increasing Medi-Cal costs have contributed to a structural budget deficit that is projected to grow significantly. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and require the Legislature to make difficult reductions in other areas.

Given the risks to the state budget and changes in federal funding, LEAs should exercise caution before making any long-term commitments and should consider increasing reserves to manage potential cash deferrals and absorb potential state and federal funding reductions.

LCAP Update

The Coast Unified School District Local Control Accountability Plan (LCAP) contains the following goals:

1. **To expand students' communication and critical thinking in literacy** as literacy skills are foundational to succeeding in other academic areas.
2. **To accelerate students' academic outcomes in mathematics** as student performance in mathematics continues to lag behind the performance in other academic areas and it is apparent that success in mathematics is a critical element to higher education and a variety of careers.
3. **To advance students' college and career readiness for students**, aligns with Coast Unified School District's Vision and Mission statements. Produce healthy, contributing and resilient members of a global society. Mission: CUSD will commit their talents and resources every day to support the mental, physical, and emotional well-being of students and families, remove barriers to learning and development, and focus on developing tomorrow's leaders today.

These goals are designed to meet the needs of all the students in the Coast Unified School District, including those who qualify as Socioeconomically Disadvantaged, English Learners, Homeless and Foster Youth. These goals also address each of the State's requirements for a compliant LCAP.

Coast Unified School District has a well-established process for securing meaningful engagement from educational partners. The district will continue to consult with Teachers, Principals, Administrators, Other School Personnel, Certificated and Classified Bargaining Unit Members, Parents, Students at District English Learner Advisory Committee meetings, Parent Advisory Committee meetings and other stakeholder meetings to bring forth feedback on current implementation and ideas for further improvement. The 2025-26 LCAP can be viewed by accessing the District website at: <https://www.coastusd.org/about/lcff-and-lcap>.

Following is a summary of data elements contained in the Second Interim financial information:

- Estimated Enrollment: **455 as of 9.30.25**
- Estimated Average Daily Attendance (ADA): **427.70**
- Estimated Unduplicated Pupil Count: **368** or **80%** per Cal Pads October 2025
- Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) has been met: **\$45,063** per ADA
- The CDE approved indirect cost rate for 2025-26 maximum **8.83%**.

General Planning Factors:

Planning Factor	2025-26	2026-27	2027-28
Dept. of Finance Statutory COLA	2.30%	3.02%	3.42%
CalSTRS Employer Rate	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.81%	26.40%	26.90%
Unemployment Insurance Rate	0.05%	0.05%	0.05%
Minimum Wage	\$16.90	\$17.40	\$17.80
Lottery-Unrestricted per ADA	\$190	\$190	\$190
Lottery-Restricted per ADA	\$82	\$82	\$82
Mandate Block Grant K-8	\$39.09	\$40.27	\$41.65
Mandate Block Grant 9-12	\$76.48	\$78.79	\$81.48

*School Services of California 2025-26 Governor's Enacted State Budget Dartboard

*CalPERS update based on School Services of California Fiscal Report on November 18, 2025

FUND 01 – GENERAL FUND

The General Fund is the main operating fund of the district and is used to account for the ordinary operations of the district.

REVENUES

Property Tax/LCFF Revenue Limit

Anticipated Property Tax revenue estimated at Budget Adoption was \$14,070,565. The amount was decreased at First Interim to \$14,046,257 per Fiscal Bulletin #53 from the San Luis Obispo County Office of Education. This reduction amounts to \$24,308 less than the estimate at Budget Development. The LCFF minimum guarantee or “hold harmless” amount to be received is \$623,045. In addition to *Basic Aid Status*, the district receives \$200 per ADA minimum amount for the Education Protection Act which was authorized by the voters under Proposition 30. Overall the combined decrease in Property Tax and LCFF Revenue Limit is \$26,994.

Federal Revenue

Federal Revenues received by the district include Special Ed, IDEA Mental Health and Title I, II and III entitlements. When compared to the Adopted Budget, Federal Revenues came in lower by \$8,451. The revised projections are the result of the slight decrease to the districts Title I, II and III entitlements. The district is projected to receive \$319,194 in Restricted Federal funds.

Other State Revenue

State Revenue is projected to increase by \$454,069 overall. Unrestricted revenues increased by \$1,320 and Restricted revenues also saw an increase of \$452,748. The significant increase on the Restricted side is due to allocations for ELOP, Lottery, Prop 28 and Home to School Reimbursement funds coming in higher than anticipated at Budget Development. The district also received \$140,000 in Student Support and Professional Development funds that was not included in the original budget.

Other Local Revenue

Other Local Revenues are projected to increase by \$97,140. The district is projected to receive \$1,323,505 in Other Local Revenue funds. The following chart depicts all the changes in local revenue:

Program Name	Amount
Donations	+\$42,022.50
Other Local – Transportation, MAA Reimbursements	+\$10,000.00
Special Ed (6500 Object 8699, 8792)	+\$1,051.00
Student Run Enterprise – Bronco Blooms	+\$25,000.00
SIPE	+\$19,065.75
Total Increase in Local Revenues	+\$97,139.25

Revenue Highlights:	Board Approved Budget as of July 1, 2025	Board Approved Budget as of October 31, 2025	Difference (Budget vs. 1 st Interim)
Property Tax	\$14,070,565	\$14,046,257	(\$24,308)
LCFF/Revenue Limit	\$623,045	\$623,045	\$0.00
Education Protection Act (Prop 30)	\$92,766	\$90,080	(\$2,686)
Federal Funds	\$327,645	\$319,194	(\$8,451)
State Funds	\$2,078,233	\$2,532,302	\$454,069
Other Local Funds	\$1,226,365	\$1,323,505	\$97,140
Total Increase of Revenues			\$515,674.00
Contributions from Unrestricted for Program Support	Board Approved Budget as of July 1, 2025	Board Approved Budget as of October 31, 2025	Difference (Budget vs. 1 st Interim)
Special Ed (RS 6500,3310,3311,3315,0724)	(\$2,068,572.00)	(\$2,848,474.50)	+\$(\$779,902.50)
Title I	(\$19,576.00)	(\$31,270.00)	+\$(\$11,694.00)
Title II	(\$6,386.00)	(\$7,764.61)	+\$(\$1,379.61)
Title III	(\$31,167.00)	(\$31,537.00)	+\$(\$370.00)
AIG	(\$20,000.00)	(\$20,000.00)	0.00
Ongoing & Major Maintenance	(\$621,881.00)	(\$651,334.00)	+\$(\$29,453.00)
SIPE	(\$1,400.00)	(\$5,000.00)	+\$(\$3,600.00)

EXPENDITURES

Certificated Salaries

Expenditures for Certificated Staff are projected at \$5.9 million, reflecting an increase of \$157,581 compared to the adopted budget. These adjustments align with the actual payroll costs and encumbrances. All salary increases were reflected at budget adoption.

Classified Salaries

Expenditures for Classified Staff are projected at \$3,795,912 reflecting a decrease of \$3,717 compared to the adopted budget. These adjustments align with the actual payroll costs and encumbrances. All salary increases were reflected at budget adoption.

Employee Benefits

Expenditures for Employee Benefits are projected at \$4.3 million reflecting a decrease of \$210,236 compared to the adopted budget. These adjustments align with the actual payroll costs and encumbrances.

Materials and Supplies

Expenditures for Materials and Supplies are projected at \$1,194,453, and have been adjusted to accommodate carryover from the prior year. The budget sees a decrease of \$18,595 as a result of reductions to site allocations.

Services and Other Operating Expenditures

A \$541,424 increase in Services and Other Operating Expenditures is attributed to adjusting costs related to contracted services for Special Education providers, professional services and adjusting budgets per the needs of the district as information becomes available.

Capital Outlay

A total combined increase of \$7,764 in Capital Outlay is attributed to adjustments to line items based on the needs of the district.

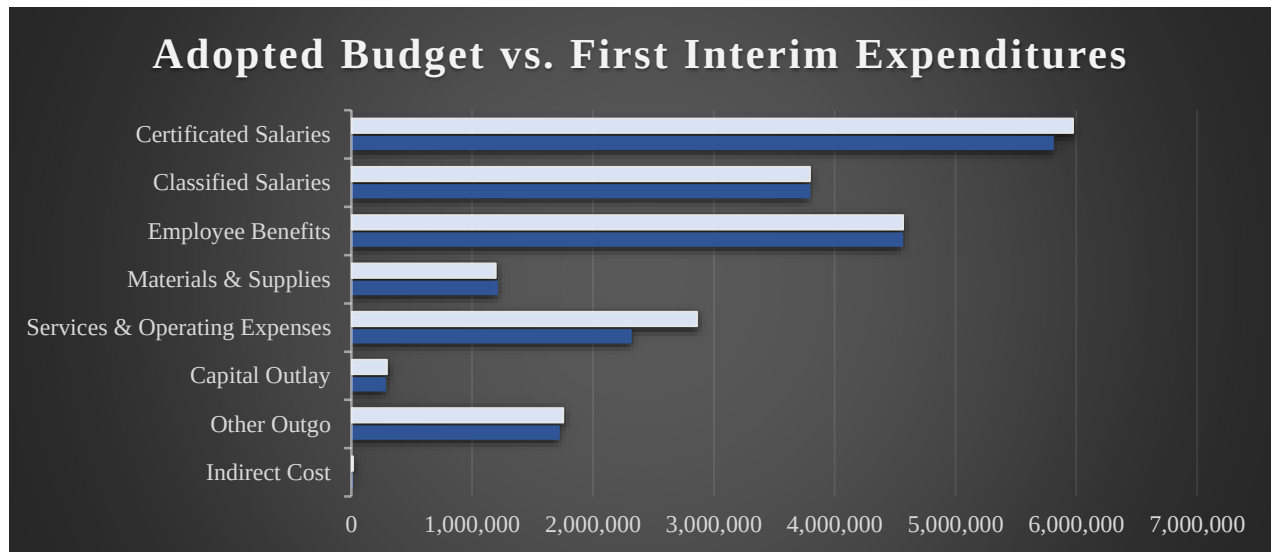
Other Outgo

An increase of \$30,856 in Other Outgo reflects an increase in expenses for Special Education services provided outside of the district.

Transfers of Indirect Costs

There are no changes at First Interim.

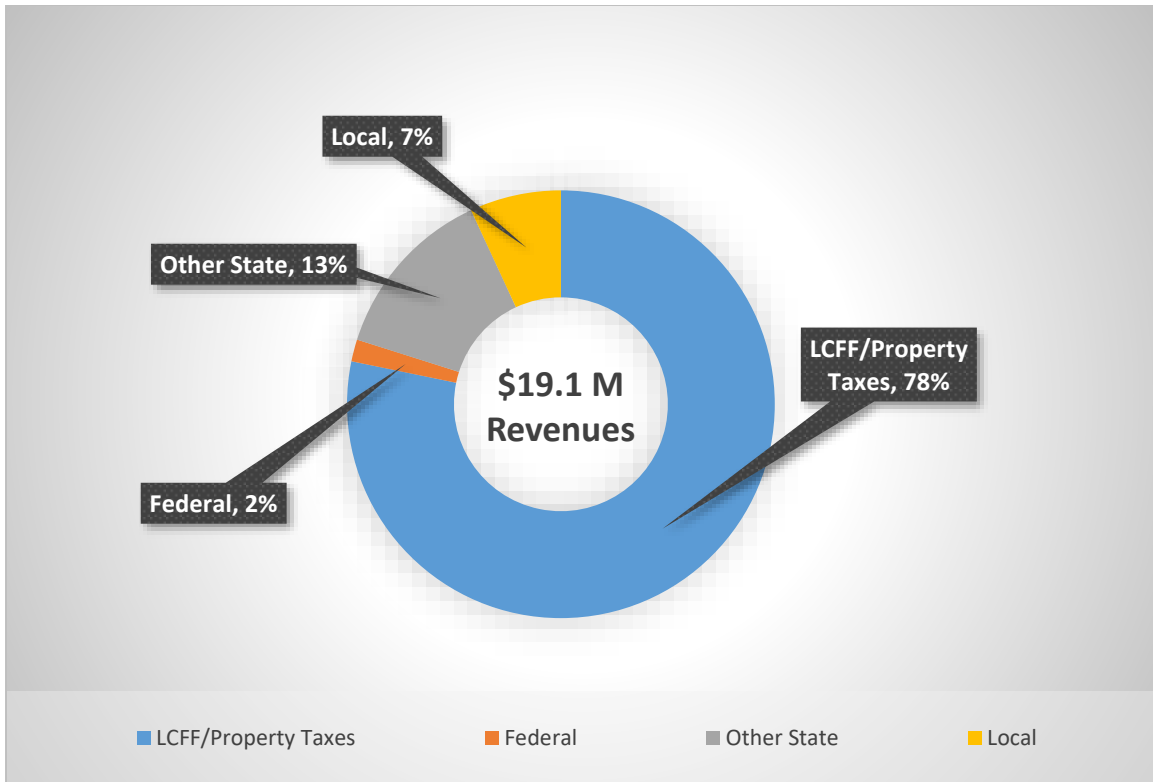
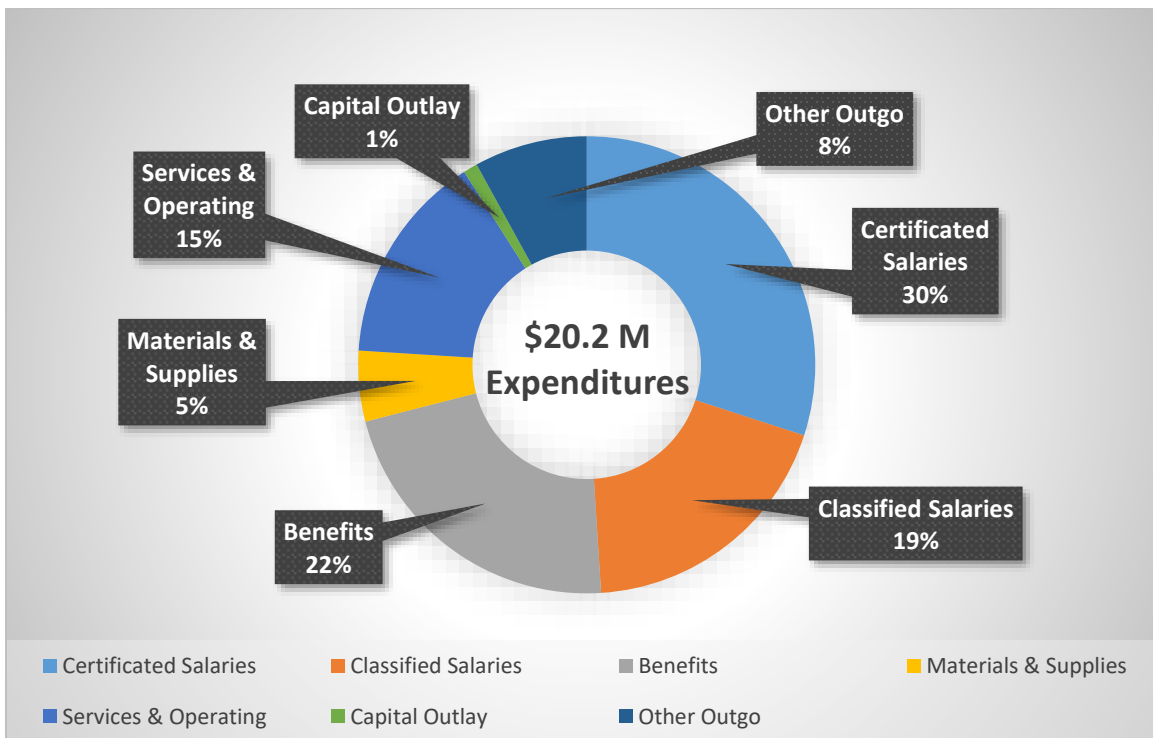
Expenditure Highlights:	Board Approved Budget as of July 1, 2025	Board Approved Budget as of October 31, 2025	Difference (Budget vs. 1st Interim)
Certificated Salaries (1000-1999)	\$5,813,787	\$5,971,368	\$157,581
Classified Salaries (2000-2999)	\$3,799,630	\$3,795,912	(\$3,717)
Benefits (3000-3999)	\$4,567,641	\$4,567,641	(\$210,236)
Materials & Supplies (4000-4999)	\$1,213,048	\$1,194,453	(\$18,595)
Services & Operating Expenditures (5000-5999)	\$2,320,538	\$2,861,961	\$541,424
Capital Outlay (6000-6999)	\$287,000	\$294,764	\$7,764
Other Outgo (7100-7299, 7400-7499)	\$1,723,642	\$1,754,499	\$30,856
Indirect Costs (7300-7399)	(\$15,000)	(\$15,000)	\$0.00
Total Increase of Expenditures			\$505,076



GENERAL FUND SUMMARY

Revenues, Expenditures and Fund Balance – Unrestricted and Restricted Combined

Description	2025-26 Budget	2025-26 First Interim	Change
Revenues	\$18,654,571	\$19,170,335	\$515,764
Expenditures	\$19,710,286	\$20,215,363	\$505,076
Surplus/Deficit	(\$1,055,715)	(\$1,045,028)	\$10,688
Total Transfers	\$228,290	\$185,281	(\$43,009)
End Balance Gain/Loss	(\$1,284,005)	(\$1,230,309)	(\$53,696)
Beginning Fund Balance	\$5,135,716	\$5,315,010	+\$179,294
Audit Adjustment	-\$8,995.25	\$278,455	+278,455
Other Restatements	\$0.00	\$669.72	\$669.72
Adjusted Beginning Balance	\$5,135,716	\$5,594,136	+458,420
Ending Fund Balance	\$3,842,756	\$4,363,827	+512,116



Fund Balance

The projected Fund balance in the General Fund for the 2025-26 fiscal year is anticipated to be \$4.3 million reflecting an increase in \$458,420 from Budget adoption.

Components of the Ending Fund Balance

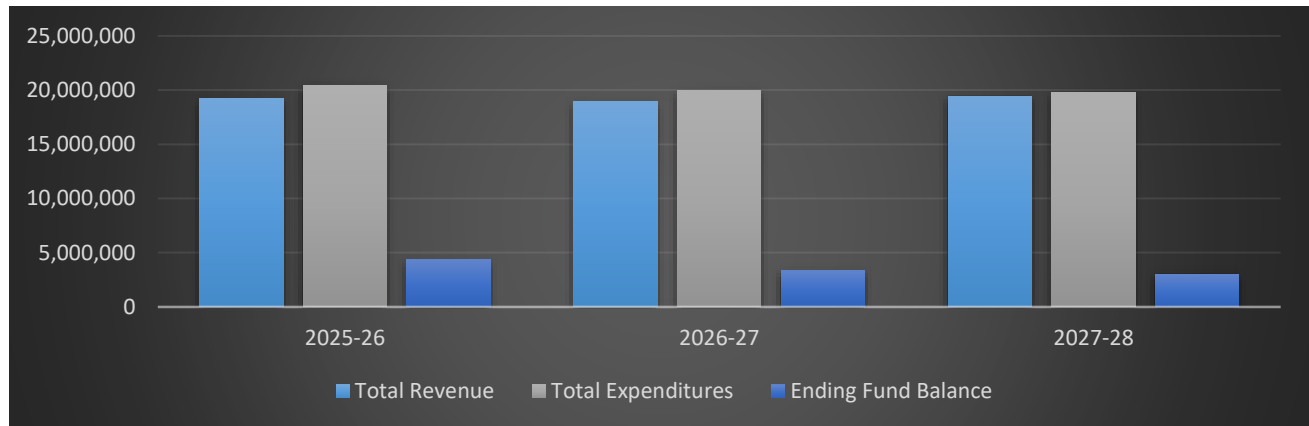
	2025-26 Adopted Budget	First Interim Budget	Difference
Ending Fund Balance	\$3,851,711	\$4,310,131	+\$458,420
Revolving Cash	\$10,000	\$10,000	\$0.00
Restricted	\$1,898,905.56	\$2,149,077.24	+\$250,171.68
Committed	\$0.00	\$0.00	\$0.00
Assigned	\$1,952,805.54	\$2,148,267.48	+\$195,461.94
Unassigned Reserves	\$0.00	\$66,482.40	+\$66,482.40
State Required 4% Amount	\$797,543.06	\$816,025.78	+\$18,482.72
CUSD Reserve %	9.79%	10.86%	+1.07%

Detail of Restricted Fund Balance

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	\$247,989.72
6010	After School Education and Safety	\$30,030.00
6053	Universal Prekindergarten	\$2,732.75
6300	Lottery: Curriculum	\$11,515.00
6383	Golden State Pathways Program	\$244,018.56
6387	Career Technical Education Incentive Grant	\$31,877.30
6546	Mental Health-Related Services	\$16,175.00
6770	Arts and Music in Schools (AMS)-Funding	\$75,609.73
7029	Child Nutrition: Food Service Staff Training	\$669.72
7311	Classified Employee Professional Development	\$6,570.00
7399	LCFF Equity Multiplier	\$160,121.60
7415	Classified Employee Summer Assistance Program	\$24,243.00
9010	Other Restricted Local	\$1,297,524.86
Total Restricted Balance		\$2,149,077.24

General Fund Multi Year Projections

Description	2025-26	2026-27	2027-28
Revenues	\$19,170,335	\$18,909,808	\$19,454,991
Expenditures	\$20,400,644	\$19,932,506	\$19,761,613
Surplus/Deficit	(\$1,230,309)	(\$1,022,698)	(\$306,622)
Total Transfers	\$185,281	\$185,281	\$185,281
Ending Balance Gain/Loss	-\$1,230,309	-\$1,022,698	-\$306,622
Beginning Fund Balance	\$5,594,136	\$4,363,827	\$3,341,128
Ending Fund Balance	\$4,363,827	\$3,341,128	\$3,034,507



Cash Flow Analysis

Requirements are met as a cash flow analysis indicates that there will not be a negative cash flow balance at or before the end of the fiscal year.

OTHER FUNDS

Fund 08 – GASB 84-ASB

The Government Accounting Standard Board Statement No. 84 (GASB 84) requirements were established to improve identifications and fiduciary activity reported by state and local governments. Coast Unified School District ASB Accounts are tracked annually at the end of each year and posted to Fund 08. Funds continue to be held in the individual bank accounts as opposed to the county treasurer. Fund 08 has a balance of **\$167,952**.

Fund 13 – Cafeteria Fund

This fund is used to account separately for the federal, state and local resources to operate the food service program. At Budget adoption the projected contribution from General Fund to Fund 13 was **\$153,290**. At First Interim, we are estimating a district contribution to the Cafeteria Fund of **\$110,281**.

Fund 17 – Special Reserve

The current balance is **\$811,031**, none of which is being used to meet our required reserve limit. We estimate an ending fund balance of **\$905,031**. This amount does not include the cost to repair the Irrigation Well at Coast Union High School. The expense will be reflected at Second Interim.

Fund 25 – Capitol Facilities Fund (Developer Fees)

At First Interim the fund balance for Fund 25 is **\$231,493**. We estimate an ending fund balance of **\$234,993**.

Fund 40 – Special Reserve Fund for Capital Outlay Projects

At First Interim the fund balance for Fund 40 is \$385,999. Of this amount, \$279,658 has been committed for the expenses associated with the replacement of the Gym roof at Coast Union High School, the replacement and installation of tables in the Multi-Purpose Room at Cambria Grammar School. We estimate an ending fund balance of **\$106,339**.

Recommended Action: Board Approve Positive Certification

In approving the 2025-26 First Interim Budget, the Board of Trustees acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's proposed budget stabilization plan includes the restructure of positions as personnel retire or leave the district, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses, and rising ongoing costs.

Based on the information in the 2025-26 First Interim Budget Report, the Coast Unified School District maintains a positive cash flow and is able to meet all district obligations in the current budget and two subsequent fiscal years. The 2025-26 First Interim Report is a detailed and accurate representation of revenues and expenditures at this time.

The First Interim Report is presented in the state required format and record.

District Administration is presenting this narrative and overview for your review and consideration. We recommend that the Board of Trustees approve the **2025-26** First Interim Report as presented.

COAST UNIFIED SCHOOL DISTRICT
General Fund Revenues and Expenses
Budget vs. First Interim

CATEGORIES	2025-26 Budget			2025-26 First Interim			DIFFERENCE (Budget - 1st Interim)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	14,786,376	235,953	15,022,329	14,759,382	235,953	14,995,335	-26,994	0.00	-26,994
Federal	0.00	327,645	327,645	0.00	319,194	319,194	0.00	-8,451	-8,451
Other State	105,827	1,972,406	2,078,233	107,148	2,425,154	2,532,302	1,320.95	452,748	454,069
Local	450,672	775,693	1,226,365	502,695	820,810	1,323,505	52,023	45,117	97,140
Total Revenues	15,342,875	3,311,697	18,654,571	15,369,225	3,801,110	19,170,335	26,350	489,414	515,764
Expenditures									
Certificated Salaries	4,816,981	996,806	5,813,787	4,806,043	1,165,325	5,971,368	-10,938	168,519	157,581
Classified Salaries	2,918,916	880,714	3,799,630	2,959,073	836,840	3,795,913	40,157	-43,874	-3,717
Employee Benefits	3,211,880	1,355,761	4,567,641	3,054,758	1,302,647	4,357,405	-157,122	-53,114	-210,236
Books & Supplies	394,602	818,446	1,213,048	488,899	705,553	1,194,453	94,297	-112,893	-18,595
Services & Operating	1,216,932	1,103,606	2,320,538	1,224,707	1,637,255	2,861,962	7,775	533,649	541,424
Capital Outlay	35,000	252,000	287,000	45,824	248,940	294,764	10,824	-3,060	7,764
Other Outgo	851,585	872,058	1,723,643	875,043	879,456	1,754,499	23,458.00	7,398	30,856
Indirect Cost	-81,581	66,581	-15,000	-100,270	85,270	-15,000	-18,689.11	18,689.11	0.00
Total Expenditures	13,364,315	6,345,972	19,710,287	13,354,078	6,861,285	20,215,363	-10,237	515,314	505,076
Other Sources/ Uses									
Transfers In/ Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out/Uses	-228,290	0.00	-228,290	-185,281	0.00	-185,281	43,009	0.00	43,009
Contributions	-2,765,421	2,765,421	0.00	-3,169,928	3,169,928	0.00	-404,508	404,508	0.00
Change Fund Balance	-1,015,151	-268,854	-1,284,005	-1,340,063	109,753.49	-1,230,309	-324,912	0.00	53,696
Beginning Balance	2,976,912	2,158,805	5,135,717	3,595,272	1,998,864	5,594,136			
Audit Adjustment	-8,955.25	0.00	-8,955.25	-40,459.00	0.00	-40,459.00			
Net Change	-1,015,151	-268,854	-1,284,005	-1,340,063	109,753	-1,230,309			
Ending Balance	1,952,806	1,889,950	3,842,756	2,214,750	2,108,617	4,323,368			
4% Reserve Level	797,543			816,026					
Actual Reserve Level	9.79%			10.86%					

COAST UNIFIED SCHOOL DISTRICT
General Fund Revenues and Expenses
Multi-Year Projection Recap

CATEGORIES	2025-26 MYP			2026-27 MYP			2027-28 MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	14,759,382	235,953	14,995,335	15,336,744	240,672	15,577,416	15,920,301	245,486	16,165,786
Federal	0.00	319,194	319,194	0.00	323,243	323,243	0.00	300,054	300,054
Other State	107,148	2,425,154	2,532,302	104,678	1,860,965	1,965,643	101,835	1,802,639	1,904,474
Local	502,695	820,810	1,323,505	352,180	691,325	1,043,506	354,718	729,959	1,084,677
Total Revenues	15,369,225	3,801,110	19,170,335	15,793,603	3,116,205	18,909,808	16,376,853	3,078,138	19,454,991
Expenditures									
Certificated Salaries	4,806,043	1,165,325	5,971,368	4,629,363	1,182,315	5,811,679	4,471,874	1,214,781	5,686,655
Classified Salaries	2,959,073	836,840	3,795,913	2,940,700	863,556	3,804,256	2,931,854	909,079	3,840,932
Employee Benefits	3,054,758	1,302,647	4,357,405	2,959,674	1,317,022	4,276,696	2,912,392	1,340,890	4,253,282
Books & Supplies	488,899	705,553	1,194,453	408,899	599,721	1,008,621	328,899	493,889	822,789
Services & Operating	1,224,707	1,637,255	2,861,962	1,249,201	1,719,117	2,968,319	1,274,186	1,805,073	3,079,259
Capital Outlay	45,824	248,940	294,764	0.00	248,940	248,940	0.00	248,940	248,940
Other Outgo	875,043	879,456	1,754,499	750,000	897,045	1,647,045	750,000	914,986	1,664,986
Indirect Cost	-100,270	85,270	-15,000	-100,270	81,941	-18,329	-100,270	79,761	-20,509
Total Expenditures	13,354,078	6,861,285	20,215,363	12,837,568	6,909,657	19,747,225	12,568,934	7,007,398	19,576,332
Other Sources/ Uses									
Transfers In/ Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out/Uses	-185,281	0.00	-185,281	-185,281	0.00	-185,281.00	-185,281	0.00	-185,281.00
Contributions	-3,169,928	3,169,928	0.00	-2,872,020	2,872,020	0.00	-2,898,417	2,898,417	0.00
Change Fund Balance	-1,340,063	109,753	-1,230,309	-101,267	-921,431	-1,022,698	724,222	-1,030,844	-306,622
Beginning Balance	3,595,272	1,998,864	5,594,136	2,214,750	2,108,617	4,323,368	2,153,942	1,187,186	3,341,129
Audit Adjustment	-40,459.00	0.00	-40,459.00	40,459.00	0.00	40,459.00	0.00	0.00	0.00
Net Change	-1,340,063	109,753	-1,230,309	-101,267	-921,431	-1,022,698	724,222	-1,030,844	-306,622
Ending Balance	2,214,750	2,108,617	4,323,368	2,153,942	1,187,186	3,341,129	2,878,164	156,342	3,034,507
4% Reserve Level	816,026			797,300			790,465		
Actual Reserve Level	10.86%			10.81%			14.56%		

LCFF CALCULATOR

75465

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

11/15/2025

Projection Date

LEA:Coast Unified

Projection Title:2025-26 First Interim

Created by:Christie Cosme

Email:ccosme@coastusd.org

Phone:805-924-2926

DATA ONLY - NO CALCULATIONS				PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4			
Coast Unified (75465)				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%	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%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>				13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.42%	3.31%	3.24%	3.24%	3.24%
Statutory COLA				6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.42%	3.31%	3.24%	3.24%	3.24%
Augmentation/(COLA Suspension)				6.70%	0.00%	0.00%	0.00%	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%	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%	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	\$ 6,301	\$ 6,301	\$ 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)							\$ -							

Coast Unified (75465)		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: <input type="text"/>												
Year that charter starts operation (select from drop down list): <input type="text"/>												
(a) TRANSFER OF IN-LIEU PROPERTY TAX												
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate												
J-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%	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%	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%	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%	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%	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	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-

Coast Unified (75465)		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? Does your district have a necessary small school?							NO														
							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)	\$	12,260,975	\$	12,943,576	\$	13,487,551	\$	14,046,257	\$	14,624,789	\$	15,211,092	\$	15,818,961	\$	16,452,259				
B-5	Redevelopment Agency Local Revenue	\$	-	\$	-	\$	-														
	Less In-Lieu Property Tax Transfer	\$	(9,815)	\$	(18,396)	\$	(4,112)	\$	-	\$	-	\$	-	\$	-	\$	-				
	Total Local Revenue	\$	12,251,160	\$	12,925,180	\$	13,483,439	\$	14,046,257	\$	14,624,789	\$	15,211,092	\$	15,818,961	\$	16,452,259				
(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		536		495		485		487		484		450		441		426		407		
A-2 / A-4	COE Enrollment		1		1		1		2		-										
	Total Enrollment		537		496		486		489		484		450		441		426		407		-
B-1 / B-3	District Unduplicated Pupil Count		412		384		365		417												
B-2 / B-4	COE Unduplicated Pupil Count		1		1		1		1		1		1		1		1		1		
	Total Unduplicated Pupil Count		413		385		366		418		1		1		1		1		1		-
	Single Year Unduplicated Pupil Percentage						75.31%		85.48%		0.21%		0.22%		0.23%		0.23%		0.25%		0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage						76.63%		79.47%		53.80%		29.52%		0.22%		0.23%		0.24%		0.00%

Coast Unified (75465)

2019-20202120222324252627282930

(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

G-10TK (Commencing in 2022-23)

10.8710.7021.3618.8020.6820.6820.68

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-3164.65164.65121.12127.78127.60132.26135.36123.14117.50111.86

Grades 4-6120.56120.56114.0397.9397.7887.3880.8481.7879.9085.54

Grades 7-880.1080.1069.4572.8278.3678.0362.9861.1060.1648.88

Grades 9-12185.61185.61163.97146.74151.98150.52148.52148.52142.88136.30

TOTAL CURRENT YEAR ADA550.92550.92468.57445.27455.72448.19427.70414.54400.44382.58-

D-9, E-1

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

Grades TK-3-

Grades 4-6-

Grades 7-8-

Grades 9-12-

TOTAL NPS-CDS (Annual)-

E-2, E-3

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).

DISTRICT TOTAL445.27455.72448.19427.70414.54400.44382.58-

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

Grades TK-30.980.10-

Grades 4-60.090.940.10

Grades 7-8-0.870.550.680.680.680.68

Grades 9-12-

COUNTY TOTAL1.071.910.650.680.680.680.68-

RATIO: District ADA-to-Enrollment91.81%93.58%92.60%95.04%94.00%94.00%94.00%0.00%

RATIO: County ADA-to-Enrollment107.00%95.50%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.

A-20

Prior year

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

Grades TK-3

Grades 4-6

Grades 7-8

Grades 9-12

Prior 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

A-19

Prior year

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

Grades TK-3

Grades 4-6

Grades 7-8

Grades 9-12

Prior 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

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 report

2022-23 ADA shift reported in 2023-24 PADC ADA report

2023-24 ADA shift reported in 2024-25 PADC ADA report

2024-25 ADA shift reported in 2025-26 PADC ADA report

2025-26 ADA shift reported in 2026-27 PADC ADA report

2026-27 ADA shift reported in 2027-28 PADC ADA report

2027-28 ADA shift reported in 2028-29 PADC ADA report

2028-29 ADA shift reported in 2029-30 PADC ADA report

12/5/20254:45 PM

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

LCFF-Calculator 2025-26 First Interim v.26.2
Data Entry page 4 of 17

Coast Unified (75465) - 2025-26 First Interim								
11/15/2025								
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	164.65	164.65	121.12	127.78	127.60	132.26	135.36	123.14
Grades 4-6	120.56	120.56	114.03	97.93	97.78	87.38	80.84	81.78
Grades 7-8	80.10	80.10	69.45	72.82	78.36	78.03	62.98	61.10
Grades 9-12	185.61	185.61	163.97	146.74	151.98	150.52	148.52	148.52
LCFF Subtotal	550.92	550.92	468.57	445.27	455.72	448.19	427.70	414.54
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	550.92	550.92	468.57	445.27	455.72	448.19	427.70	414.54
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	164.65	121.12	127.78	127.60	132.26	135.36	123.14	117.50
Grades 4-6	120.56	114.03	97.93	97.78	87.38	80.84	81.78	79.90
Grades 7-8	80.10	69.45	72.82	78.36	78.03	62.98	61.10	60.16
Grades 9-12	185.61	163.97	146.74	151.98	150.52	148.52	148.52	142.88
LCFF Subtotal	550.92	468.57	445.27	455.72	448.19	427.70	414.54	400.44
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	550.92	468.57	445.27	455.72	448.19	427.70	414.54	400.44
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	121.12	127.78	127.60	132.26	135.36	123.14	117.50	111.86
Grades 4-6	114.03	97.93	97.78	87.38	80.84	81.78	79.90	85.54
Grades 7-8	69.45	72.82	78.36	78.03	62.98	61.10	60.16	48.88
Grades 9-12	163.97	146.74	151.98	150.52	148.52	148.52	142.88	136.30
LCFF Subtotal	468.57	445.27	455.72	448.19	427.70	414.54	400.44	382.58
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	468.57	445.27	455.72	448.19	427.70	414.54	400.44	382.58
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	150.14	137.85	125.50	129.21	131.74	130.25	125.33	117.50
Grades 4-6	118.38	110.84	103.25	94.36	88.67	83.33	80.84	82.41
Grades 7-8	76.55	74.12	73.54	76.40	73.12	67.37	61.41	56.71
Grades 9-12	178.40	165.44	154.23	149.75	150.34	149.19	146.64	142.57
LCFF Subtotal	523.47	488.25	456.52	449.72	443.87	430.14	414.22	399.19
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	523.47	488.25	456.52	449.72	443.87	430.14	414.22	399.19
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	127.78	127.60	132.26	135.36	123.14	117.50	111.86	-
Grades 4-6	97.93	97.78	87.38	80.84	81.78	79.90	85.54	-
Grades 7-8	72.82	78.36	78.03	62.98	61.10	60.16	48.88	-
Grades 9-12	146.74	151.98	150.52	148.52	148.52	142.88	136.30	-
LCFF Subtotal	445.27	455.72	448.19	427.70	414.54	400.44	382.58	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	445.27	455.72	448.19	427.70	414.54	400.44	382.58	-
Change in LCFF ADA (excludes NSS ADA)	(23.30)	10.45	(7.53)	(20.49)	(13.16)	(14.10)	(17.86)	(382.58)
	Decline	Increase	Decline	Decline	Decline	Decline	Decline	Decline

Coast Unified (75465) - 2025-26 First Interim				11/15/2025				
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	150.14	137.85	125.50	129.21	131.74	130.25	125.33	117.50
Grades 4-6	118.38	110.84	103.25	94.36	88.67	83.33	80.84	82.41
Grades 7-8	76.55	74.12	73.54	76.40	73.12	67.37	61.41	56.71
Grades 9-12	178.40	165.44	154.23	149.75	150.34	149.19	146.64	142.57
Subtotal	523.47	488.25	456.52	449.72	443.87	430.14	414.22	399.19
	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	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	0.98	0.10	-	-	-	-	-	-
Grades 4-6	0.09	0.94	0.10	-	-	-	-	-
Grades 7-8	-	0.87	0.55	0.68	0.68	0.68	0.68	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.07	1.91	0.65	0.68	0.68	0.68	0.68	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	128.76	127.70	132.26	135.36	123.14	117.50	111.86	-
Grades 4-6	98.02	98.72	87.48	80.84	81.78	79.90	85.54	-
Grades 7-8	72.82	79.23	78.58	63.66	61.78	60.84	49.56	-
Grades 9-12	146.74	151.98	150.52	148.52	148.52	142.88	136.30	-
Total Actual ADA	446.34	457.63	448.84	428.38	415.22	401.12	383.26	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	151.12	137.95	125.50	129.21	131.74	130.25	125.33	117.50
Grades 4-6	118.47	111.78	103.35	94.36	88.67	83.33	80.84	82.41
Grades 7-8	76.55	74.99	74.09	77.08	73.80	68.05	62.09	56.71
Grades 9-12	178.40	165.44	154.23	149.75	150.34	149.19	146.64	142.57
Total Funded ADA	524.54	490.16	457.17	450.40	444.55	430.82	414.90	399.19
<i>Funded Difference (Funded ADA less Actual ADA)</i>	78.20	32.53	8.33	22.02	29.33	29.70	31.64	399.19
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	10.87	10.70	21.36	18.80	20.68	20.68	20.68	-

Coast Unified (75465) - 2025-26 First Interim		v.26.2		PY3		v.26.2		11/15/2025		PY2					
LOCAL CONTROL FUNDING FORMULA						2022-23		2023-24							
LCFF ENTITLEMENT CALCULATION															
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors		13.26%		0.00%		76.63% 76.63%		8.22%		0.00%		79.47% 79.47%			
3PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total			
Grades TK-3		151.12		\$ 9,166		\$ 953		\$ 1,551		\$ 1,423		\$ 1,978,542			
Grades 4-6		118.47		9,304				1,426		1,308		1,426,145			
Grades 7-8		76.55		9,580				1,468		1,347		948,847			
Grades 9-12		178.40		11,102		289		1,746		1,602		2,629,313			
Subtract Necessary Small School ADA and Funding															
Total Base, Supplemental, and Concentration Grant		\$ 5,201,357		\$ 195,574		\$ 827,134		\$ 758,782		\$ 6,982,847					
NSS Allowance															
TOTAL BASE		524.54		\$ 5,201,357		\$ 195,574		\$ 827,134		\$ 758,782		\$ 6,982,847			
ADD ONS:															
Targeted Instructional Improvement Block Grant										\$ 35,609		\$ 35,609			
Home-to-School Transportation (COLA added commencing 2023-24)										215,916		233,664			
Small School District Bus Replacement Program (COLA added commencing 2023-24)															
Transitional Kindergarten (Commencing 2022-23)		TK ADA		10.87		TK Add-on rate		\$ 2,813.00		30,577		32,571			
ECONOMIC RECOVERY TARGET PAYMENT										1,318,817		1,318,817			
LCFF Entitlement Before Adjustments										\$ 8,583,766		\$ 8,807,691			
Miscellaneous Adjustments															
ADJUSTED LCFF ENTITLEMENT										\$ 8,583,766		\$ 8,807,691			
Local Revenue (including RDA)										(12,251,160)		(12,925,180)			
Gross State Aid										\$ -		\$ -			
Education Protection Account Entitlement										(104,908)		(98,032)			
Net State Aid										\$ -		\$ -			
MINIMUM STATE AID CALCULATION															
				12-13 Rate		2022-23 ADA		Minimum State Aid		12-13 Rate		2023-24 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 7,230.25		524.54		\$ 3,792,555				\$ 7,230.25		490.16		\$ 3,543,979	
2012-13 NSS Allowance (deficit)		\$ -								\$ -					
Minimum State Aid Adjustments															
Less Current Year Property Taxes/In-Lieu						(12,251,160)								(12,925,180)	
Less Education Protection Account Entitlement						(104,908)								(98,032)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -								\$ -	
Categorical Minimum State Aid						623,045								623,045	
Charter School Categorical Block Grant adjusted for ADA															
Minimum State Aid Guarantee Before Proration Factor						\$ 623,045								\$ 623,045	
Proration Factor														0.00%	
Minimum State Aid Guarantee						\$ 623,045								\$ 623,045	
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						\$ 623,045								\$ 623,045	
ADDITIONAL STATE AID						\$ 623,045								\$ 623,045	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 623,045								\$ 623,045	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 8,583,766								\$ 8,807,691	
Change Over Prior Year										2.61%		223,925		17,969	
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 16,364									
Per-ADA Change Over Prior Year										9.81%		1,605			
Basic Aid Status (school districts only)						Basic Aid								Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES															
						2022-23						Increase		2023-24	
State Aid						\$ 623,045				0.00%				\$ 623,045	
Education Protection Account						104,908								98,032	
Property Taxes Net of In-Lieu Transfers						12,251,160				5.50%		674,020		12,925,180	
Charter In-Lieu Taxes										0.00%					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 12,979,113				5.19%		674,020		\$ 13,646,257	

Coast Unified (75465) - 2025-26 First Interim										v.26.2	PY1	v.26.2										11/15/2025	CY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Coast Unified (75465) - 2025-26 First Interim										v.26.2	CY1	v.26.2	CY2																								
LOCAL CONTROL FUNDING FORMULA										2026-27				2027-28																							
LCFF ENTITLEMENT CALCULATION																																					
Calculation Factors										COLA & Augmentation 3.02%				Base Grant Proration 0.00%				Unduplicated Pupil Percentage 0.22%																			
3PY Average										ADA				Base				Grade Span				Supplemental				Concentration				Total							
Grades TK-3										131.74	\$	10,566	\$	1,099	\$	5	\$	-	\$	1,537,423	130.25	\$	10,927	\$	1,136	\$	6	\$	-	\$	1,571,929						
Grades 4-6										88.67		10,725				5		-	951,404	83.33		11,092				5		-	924,721								
Grades 7-8										73.80		11,043				5		-	815,332	68.05		11,421				5		-	777,557								
Grades 9-12										150.34		12,798		333		6		-	1,974,984	149.19		13,236		344		6		-	2,026,932								
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-	-									
Total Base, Supplemental, and Concentration Grant											\$	5,081,975	\$	194,846	\$	2,322	\$	-	\$	5,279,143		\$	5,099,416	\$	199,285	\$	2,438	\$	-	\$	5,301,139						
NSS Allowance												-						-			-							-									
TOTAL BASE										444.55	\$	5,081,975	\$	194,846	\$	2,322	\$	-	\$	5,279,143	430.82	\$	5,099,416	\$	199,285	\$	2,438	\$	-	\$	5,301,139						
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		20.68	TK Add-on rate	\$	5,712.00			118,124	TK ADA		20.68	TK Add-on rate	\$	5,907.00				122,157									
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										\$ 7,230.25				444.55				\$ 3,214,208				\$ 7,230.25				430.82				\$ 3,114,936							
2012-13 NSS Allowance (deficit)										\$ -												\$ -															
Minimum State Aid Adjustments																																					
Less Current Year Property Taxes/In-Lieu																		(14,624,789)												(15,211,092)							
Less Education Protection Account Entitlement																						(88,910)												(86,164)			
Subtotal State Aid for Historical RL/Charter General BG																																					
Categorical Minimum State Aid																																					
Charter School Categorical Block Grant adjusted for ADA																																					
Minimum State Aid Guarantee Before Proration Factor																																					
Proration Factor																																					
Minimum State Aid Guarantee																																					
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 Supplier																																					
Change Over Prior Year																																					
LCFF Entitlement Per ADA (excluding Categorical MSA)																																					
Per-ADA Change Over Prior Year																																					
Basic Aid Status (school districts only)																																					
LCFF SOURCES INCLUDING EXCESS TAXES																																					

Coast Unified (75465) - 2025-26 First Interim										v.26.2		CY3		v.26.2		CY4																			
LOCAL CONTROL FUNDING FORMULA										2028-29		2029-30																							
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
Calculation Factors										3.31%		0.00%		0.24%		0.24%		3.24%		0.00%		0.00%													
3PY Average										ADA		Base		Grade Span		Supplemental		Concentration		Total		3PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										125.33	\$	11,289	\$	1,174	\$	6	\$	-	\$	1,562,738	117.50	\$	11,655	\$	1,212	\$	-	\$	-	\$	1,511,873				
Grades 4-6										80.84		11,459				6		-	926,791	82.41		11,830				-		-		-	974,910				
Grades 7-8										62.09		11,799				6		-	732,952	56.71		12,181				-		-		-	690,785				
Grades 9-12										146.64		13,674		356		7		-	2,058,347	142.57		14,117		367		-		-		-	2,064,984				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-	-		-	-		-		
Total Base, Supplemental, and Concentration Grant											\$	5,078,951	\$	199,342	\$	2,535	\$	-	\$	5,280,828		\$	5,047,819	\$	194,733	\$	-	\$	-	\$	-	\$	5,242,552		
NSS Allowance												-						-			-												-		
TOTAL BASE										414.90	\$	5,078,951	\$	199,342	\$	2,535	\$	-	\$	5,280,828	399.19	\$	5,047,819	\$	194,733	\$	-	\$	-	\$	-	\$	5,242,552		
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																				\$	35,609											\$	35,609		
Home-to-School Transportation (COLA added commencing 2023-24)																					265,924												274,540		
Small School District Bus Replacement Program (COLA added commencing 2023-24)																					-												-		
Transitional Kindergarten (Commencing 2022-23)										TK ADA		20.68	TK Add-on rate	\$	6,103.00				126,210	TK ADA		-	TK Add-on rate	\$	6,301.00					-				-	
ECONOMIC RECOVERY TARGET PAYMENT																				1,318,817											1,318,817				
LCFF Entitlement Before Adjustments																				\$	7,027,388											\$	6,871,518		
Miscellaneous Adjustments																					-												-		
ADJUSTED LCFF ENTITLEMENT																				\$	7,027,388											\$	6,871,518		
Local Revenue (including RDA)																				(15,818,961)											(16,452,259)				
Gross State Aid																				\$	-											\$	-		
Education Protection Account Entitlement																				(82,980)											(79,838)				
Net State Aid																				\$	-											\$	-		
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2028-29 ADA		Minimum State Aid		12-13 Rate		2029-30 ADA		Minimum State Aid															
2012-13 RL/Charter Gen BG adjusted for ADA										\$	7,230.25	414.90	\$	2,999,831	\$	7,230.25	399.19	\$	2,886,243																
2012-13 NSS Allowance (deficit)										\$	-			\$	-			\$	-																
Minimum State Aid Adjustments																					-												-		
Less Current Year Property Taxes/In-Lieu																				(15,818,961)											(16,452,259)				
Less Education Protection Account Entitlement																				(82,980)											(79,838)				
Subtotal State Aid for Historical RL/Charter General BG																				\$	-											\$	-		
Categorical Minimum State Aid																				623,045											623,045				
Charter School Categorical Block Grant adjusted for ADA																				-											-				
Minimum State Aid Guarantee Before Proration Factor																				\$	623,045											\$	623,045		
Proration Factor																				0.00%											0.00%				
Minimum State Aid Guarantee																				\$	623,045											\$	623,045		
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																				\$	623,045											\$	623,045		
ADDITIONAL STATE AID																				\$	623,045											\$	623,045		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$	623,045											\$	623,045		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																				\$	7,027,388											\$	6,871,518		
Change Over Prior Year																				-0.11%	(7,738)											-2.22%	(155,870)		
LCFF Entitlement Per ADA (excluding Categorical MSA)																				16,938											17,214				
Per-ADA Change Over Prior Year																				3.72%	608											1.63%	276		
Basic Aid Status (school districts only)																				Basic Aid											Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2028-29		Increase		2029-30																			
State Aid										0.00%	-	\$	623,045	0.00%	-	\$	623,045																		
Education Protection Account												82,980			79,838																				
Property Taxes Net of In-Lieu Transfers										4.00%	607,869	15,818,961	4.00%	633,298	16,452,259																				
Charter In-Lieu Taxes										0.00%	-	-	0.00%	-	-																				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										3.82%	607,869	\$	16,524,986	4.13%	633,298	\$	17,155,142																		

Coast Unified (75465) - 2025-26 First Interim

11/15/25

EDUCATION PROTECTION ACCOUNT

	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	524.54	490.16	490.16	457.17	457.17	450.40	444.55	430.82	414.90	399.19
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 104,908	\$ 98,032	\$ 98,032	\$ 91,434	\$ 91,434	\$ 90,080	\$ 88,910	\$ 86,164	\$ 82,980	\$ 79,838
EPA PROPORTIONATE SHARE CAP										
B3,B7 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 8,850.36		\$ 9,577.86	\$ 9,680.34	\$ 9,680.34	\$ 9,902.99	\$ 10,202.06	\$ 10,550.97	\$ 10,900.21	\$ 11,253
B4, B8 Current Year Funded ADA, excluding NSS	524.54		490.16	457.17	457.17	450.40	444.55	430.82	414.90	399.19
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	84.82		91.79	92.77	92.77	94.90	97.08	99.31	101.59	103.93
B-12 Current Year Funded ADA, including NSS	524.54		490.16	457.17	457.17	450.40	444.55	430.82	414.90	399.19
B9+B13 Adjusted Total Revenue Limit	\$ 4,686,859		\$ 4,739,676	\$ 4,467,973	\$ 4,467,973	\$ 4,503,050	\$ 4,578,483	\$ 4,588,354	\$ 4,564,647	\$ 4,533,725
B10,B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 4,686,859	\$ 4,739,676	\$ 4,739,676	\$ 4,467,973	\$ 4,467,973	\$ 4,503,050	\$ 4,578,483	\$ 4,588,354	\$ 4,564,647	\$ 4,533,725
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 12,251,160	\$ 12,910,409	\$ 12,925,180	\$ 13,535,994	\$ 13,483,439	\$ 14,046,257	\$ 14,624,789	\$ 15,211,092	\$ 15,818,961	\$ 16,452,259
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$4,686,859	\$ 4,739,676	\$4,739,676	\$4,467,973	\$4,467,973	\$4,503,050	\$4,578,483	\$4,588,354	\$4,564,647	\$4,533,725
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.98880689%		49.68656772%		0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 602,174	\$ 1,042,198	\$ 1,044,547	\$ 2,219,982	\$ 2,219,982	\$ -	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 104,908	\$ 98,032	\$ 98,032	\$ 91,434	\$ 91,434	\$ 90,080	\$ 88,910	\$ 86,164	\$ 82,980	\$ 79,838
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	104,908	98,032	98,032	91,434	91,434	90,080	88,910	86,164	82,980	79,838
D-4 Prior Year Annual Adjustment	20	\$ -	-	\$ -	-	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	104,928	\$ 98,032	98,032	\$ 91,434	91,434	90,080	88,910	86,164	82,980	79,838
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	22.03836064%	22.03836064%	49.68656772%	49.68656772%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 98,032			\$ 91,434		90,080	88,910	86,164	82,980	79,838

*CDE P-2 Certification and Calculated columns can be compared to determine accruals oents. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iss an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Coast Unified (75465) - 2025-26 First Interim		11/15/2025							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
General Assumptions									
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%	
Base Grant Proration Factor	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%	
Student Assumptions:									
Enrollment Count	486	489	484	450	441	426	407	-	
Unduplicated Pupil Count (UPC)	366	418	1	1	1	1	1	-	
Unduplicated Pupil Percentage (UPP)	76.63%	79.47%	53.80%	29.52%	0.22%	0.23%	0.24%	0.00%	
Current Year LCFF Average Daily Attendance (ADA)	446.34	457.63	448.84	428.38	415.22	401.12	383.26	-	
Funded LCFF ADA	524.54	490.16	457.17	450.40	444.55	430.82	414.90	399.19	
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
LCFF Entitlement Summary									
Base Grant	\$5,201,357	\$5,259,022	\$4,959,215	\$4,994,125	\$5,081,975	\$5,099,416	\$5,078,951	\$5,047,819	
Grade Span Adjustment	195,574	193,981	179,633	186,237	194,846	199,285	199,342	194,733	
<i>Adjusted Base Grant</i>	\$5,396,931	\$5,453,003	\$5,138,848	\$5,180,362	\$5,276,821	\$5,298,701	\$5,278,293	\$5,242,552	
Supplemental Grant	827,134	866,700	552,940	305,848	2,322	2,438	2,535	-	
Concentration Grant	758,782	867,327	-	-	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$6,982,847	\$7,187,030	\$5,691,788	\$5,486,210	\$5,279,143	\$5,301,139	\$5,280,828	\$5,242,552	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609	
Add-on: Home-to-School Transportation	215,916	233,664	236,164	241,596	248,892	257,404	265,924	274,540	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	
Add-on: Transitional Kindergarten	30,577	32,571	65,725	104,246	118,124	122,157	126,210	-	
Total Allowance and Add-On Amounts	\$1,600,919	\$1,620,661	\$1,656,315	\$1,700,268	\$1,721,442	\$1,733,987	\$1,746,560	\$1,628,966	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$8,583,766	\$8,807,691	\$7,348,103	\$7,186,478	\$7,000,585	\$7,035,126	\$7,027,388	\$6,871,518	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 8,583,766	\$ 8,807,691	\$ 7,348,103	\$ 7,186,478	\$ 7,000,585	\$ 7,035,126	\$ 7,027,388	\$ 6,871,518	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 16,364	\$ 17,969	\$ 16,073	\$ 15,956	\$ 15,748	\$ 16,330	\$ 16,938	\$ 17,214	
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	623,045	623,045	
Total LCFF Entitlement with Additional State Aid	9,206,811	9,430,736	7,971,148	7,809,523	7,623,630	7,658,171	7,650,433	7,494,563	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 12,251,160	\$ 12,925,180	\$ 13,483,439	\$ 14,046,257	\$ 14,624,789	\$ 15,211,092	\$ 15,818,961	\$ 16,452,259	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 104,908	\$ 98,032	\$ 91,434	\$ 90,080	\$ 88,910	\$ 86,164	\$ 82,980	\$ 79,838	
Net State Aid <i>(excludes Additional State Aid)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional State Aid	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	
Total Funding Sources	\$ 12,979,113	\$ 13,646,257	\$ 14,197,918	\$ 14,759,382	\$ 15,336,744	\$ 15,920,301	\$ 16,524,986	\$ 17,155,142	

Coast Unified (75465) - 2025-26 First Interim									
11/15/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 104,908	\$ 98,032	\$ 91,434	\$ 90,080	\$ 88,910	\$ 86,164	\$ 82,980	\$ 79,838	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 12,260,975	\$ 12,943,576	\$ 13,487,551	\$ 14,046,257	\$ 14,624,789	\$ 15,211,092	\$ 15,818,961	\$ 16,452,259	
% Change		5.5673%	4.2027%	4.1424%	4.1188%	4.0090%	3.9962%	4.0034%	
In-Lieu of Property Taxes (Object Code 8096)	(9,815)	(18,396)	(4,112)	-	-	-	-	-	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	
Total LCFF Entitlement	\$ 8,583,766	\$ 8,807,691	\$ 7,348,103	\$ 7,186,478	\$ 7,000,585	\$ 7,035,126	\$ 7,027,388	\$ 6,871,518	
Additional State Aid	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 104,908	\$ 98,032	\$ 91,434	\$ 90,080	\$ 88,910	\$ 86,164	\$ 82,980	\$ 79,838	
Excess Taxes before Minimum State Aid	\$ 3,667,394	\$ 4,117,489	\$ 6,135,336	\$ 6,859,779	\$ 7,624,204	\$ 8,175,966	\$ 8,791,573	\$ 9,580,741	
Total Funding Sources	\$ 12,979,113	\$ 13,646,257	\$ 14,197,918	\$ 14,759,382	\$ 15,336,744	\$ 15,920,301	\$ 16,524,986	\$ 17,155,142	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 7,369,370	\$ 7,427,436	\$ 7,146,435	\$ 7,226,470	\$ 7,336,807	\$ 7,362,720	\$ 7,346,365	\$ 7,184,414	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,585,916	\$ 1,734,027	\$ 552,940	\$ 305,848	\$ 2,322	\$ 2,438	\$ 2,535	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 175,104	\$ 200,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	21.52%	23.35%	7.74%	4.23%	0.03%	0.03%	0.03%	0.00%	

Coast Unified (75465) - 2025-26 First Interim									
11/15/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Necessary Small School Allowance by School									
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-	-
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Coast Unified (75465) - 2025-26 First Interim					11/15/2025												
		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		2029-30	
PER-ADA FUNDING LEVELS																	
Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	13,092.52	\$	14,433.36	\$	12,258.92	\$	11,991.51	\$	11,670.13	\$	12,068.55	\$	12,468.98	\$	12,867.00	
Grades 4-6	\$	12,038.03	\$	13,270.89	\$	11,272.05	\$	11,025.67	\$	10,729.72	\$	11,097.10	\$	11,464.50	\$	11,830.00	
Grades 7-8	\$	12,395.13	\$	13,663.65	\$	11,605.43	\$	11,351.85	\$	11,047.86	\$	11,426.25	\$	11,804.66	\$	12,181.00	
Grades 9-12	\$	14,738.30	\$	16,246.92	\$	13,800.70	\$	13,498.52	\$	13,136.78	\$	13,586.25	\$	14,036.73	\$	14,484.00	
Base Grants																	
Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655	
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830	
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181	
Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117	
Grade Span Adjustment																	
Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212	
Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367	
Prorated Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	10,119	\$	10,951	\$	11,068	\$	11,323	\$	11,665	\$	12,063	\$	12,463	\$	12,867	
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830	
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181	
Grades 9-12	\$	11,391	\$	12,327	\$	12,460	\$	12,746	\$	13,131	\$	13,580	\$	14,030	\$	14,484	
Prorated Base Grants																	
Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655	
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830	
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181	
Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117	
Prorated Grade Span Adjustment																	
Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212	
Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367	
Supplemental Grant		20%		20%		20%		20%		20%		20%		20%		20%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	2,024	\$	2,190	\$	2,214	\$	2,265	\$	2,333	\$	2,413	\$	2,493	\$	2,573	
Grades 4-6	\$	1,861	\$	2,014	\$	2,035	\$	2,082	\$	2,145	\$	2,218	\$	2,292	\$	2,366	
Grades 7-8	\$	1,916	\$	2,073	\$	2,096	\$	2,144	\$	2,209	\$	2,284	\$	2,360	\$	2,436	
Grades 9-12	\$	2,278	\$	2,465	\$	2,492	\$	2,549	\$	2,626	\$	2,716	\$	2,806	\$	2,897	
Actual - 1.00 ADA, Local UPP as follows:		76.63%		79.47%		53.80%		29.52%		0.22%		0.23%		0.24%		0.00%	
Grades TK-3	\$	1,551	\$	1,741	\$	1,191	\$	669	\$	5	\$	6	\$	6	\$	-	
Grades 4-6	\$	1,426	\$	1,600	\$	1,095	\$	615	\$	5	\$	5	\$	6	\$	-	
Grades 7-8	\$	1,468	\$	1,648	\$	1,127	\$	633	\$	5	\$	5	\$	6	\$	-	
Grades 9-12	\$	1,746	\$	1,959	\$	1,341	\$	753	\$	6	\$	6	\$	7	\$	-	
Concentration Grant (>55% population)		65%		65%		65%		65%		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	6,577	\$	7,118	\$	7,194	\$	7,360	\$	7,582	\$	7,841	\$	8,101	\$	8,364	
Grades 4-6	\$	6,048	\$	6,545	\$	6,615	\$	6,767	\$	6,971	\$	7,210	\$	7,448	\$	7,690	
Grades 7-8	\$	6,227	\$	6,739	\$	6,811	\$	6,967	\$	7,178	\$	7,424	\$	7,669	\$	7,918	
Grades 9-12	\$	7,404	\$	8,013	\$	8,099	\$	8,285	\$	8,535	\$	8,827	\$	9,120	\$	9,415	
Actual - 1.00 ADA, Local UPP >55% as follows:		21.6300%		24.4700%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	1,423	\$	1,742	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	1,308	\$	1,602	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	1,347	\$	1,649	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	1,602	\$	1,961	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	

Goals, Actions, & Services: LCAP Year: 2025-26
Budget Development

Description	2025-26 Budgeted Amount	Spent as of 10.31.2025	Account Line/DC 0200
Goal 1: Expand Students' Communication and Critical Thinking in Literacy			
Action 1. Professional Development and Training			
ELA / English 3D Training	15,000.00	0.00	01-0000-0-5200-1110-1000-003-0200-0000
ECE/TK-2 Training	5,000.00	0.00	01-0000-0-5200-1110-1000-004-0200-0000
Action 2. Supports for English Learners and LTEL's			
1.5 FTE ELD Teacher CGS	178,269.01	53,480.70	01-0000-0-1100-1115-1000-004-0200-0000
1.5 FTE ELD SLMS	142,434.87	42,730.46	01-0000-0-1100-1115-1000-005-0200-0000
1.00 FTE ELD Teacher CUHS	103,792.13	31,137.64	01-0000-0-1100-1115-1000-043-0200-0000
Bilingual Aide Support – CGS, SLMS, CUHS	251,629.69	75,488.91	01-0000-0-2100-1110-1000-xxx-0200-0000
Renaissance Place	4,997.75	1,499.33	01-0000-0-5800-1110-1000-xxx-0200-0000
NWEA Assessment Subscription & Training (grades 5-12)	7,690.00	2,307.00	01-0000-0-4355-1110-1000-xxx-0200-0000
Iready Assessments - Pilot Reading Program	6,796.74	2,039.02	01-0000-0-5800-1110-1000-004-0200-0000
Savvas - My Perspectives	116,070.00	34,821.00	01-6300-0-4100-1110-1000-xxx-0200-0000
Gale / Amira Learning	3,874.00	1,162.20	01-0000-0-5881-1110-1000-005-0200-0000
Librarians	223,260.95	66,978.29	01-0000-0-2400-1412-2420-xxx-0200-0000
Librarian oversight	3,125.00	937.50	01-0000-0-5810-1110-1000-005-0200-0000
Bilingual libraries/graphic novels	1,200.00	360.00	01-0000-0-4200-1412-2420-xxx-0200-0000
Action 3. Special Education Staff			
0.75 FTE	100,336.57	30,100.97	01-6500-0-1100-1110-1000-xxx-0200-0000
TOTAL GOAL 1	1,163,476.71	343,043.01	

Description	2025-26 Budgeted Amount	Spent as of 10.31.2025	Account Line/DC 0200
Goal 2: Accelerate Student's Academic Outcomes in Mathematics			
Action 1. Professional Development and Training			
Estimated Cost of Training	5,000.00	0.00	01-0000-0-5200-1110-1000-xxx-0200-0000
Substitute salaries for staff to participate in training (20 days)	1,800.00	720.00	01-0000-0-1160-1110-1000-xxx-0200-0000
Action 2. Math Intervention and Support			
.375 FTE CUHS Math Support	50,297.24	20,118.90	01-0000-0-1100-1280-1000-043-0200-0000
.286 FTE SLMS Math Support	35,673.39	14,269.36	01-0000-0-1100-1280-1000-005-0200-0000
.50 FTE CGS Math Support	61,669.53	18,500.86	01-0000-0-1100-1280-1000-004-0200-0000
Summer School Support	55,630.68	0.00	01-0000-0-1100-1110-1000-xxx-0200-0000
Action 3. Math Curriculum and Materials			
Iready / Savvas	2,000.00	2,000.00	01-0000-0-5800-1110-1000-004-0200-0000
Reflex Math	2,965.50	2,965.50	01-0000-0-5800-1110-1000-xxx-0200-0000
FRAX	1,000.00	1,000.00	01-0000-0-5800-1110-1000-xxx-0200-0000
Math Supplies and Games for Math Skills	3,500.00	3,500.00	01-0000-0-4300-1110-1000-xxx-0200-0000
TOTAL GOAL 2	219,536.34	63,074.61	
Goal 3: To Advance Student's College and Career Readiness			
Action 1. Staffing and Supplies for College and Career Specific Offerings			
CTE Course Instruction 1.5 CUHS FTE	163,783.63	49,135.09	01-0000-0-1100-1110-1000-043-0200-0000
CUHS AP Course Teachers	144,523.40	43,357.02	01-0000-0-1100-1110-1000-043-0200-0000
0.125 CUHS Theatre Teacher	14,149.07	5,659.63	01-0000-0-1100-1110-1000-043-0200-0000
Concurrent Courses with Cuesta College (CTS Work Experience) (0.750 FTE)	41,295.60	0.00	01-0000-0-1100-1110-1000-043-0200-0000
Subject Specific College Tours	3,500.00	0.00	01-0000-0-5800-1110-1000-043-0200-0000

Description	2025-26 Budgeted Amount	Spent as of 10.31.2025	Account Line/DC 0200
Robotics	150,965.18	45,289.55	01-0000-0-1100-1110-1000-005-0200-0000
Mariachi Band (Prop 28 Funds)	10,000.00	0.00	01-6770-0-5800-1110-1000-005-0200-0000
One Cool Earth - SLMS	4,300.00	0.00	13-5310-0-5800-0000-3700-003-0200-0000
8th Grade College Tour	1,200.00	0.00	01-0000-0-5800-1110-1000-043-0200-0000
Children's Creative Project Art & Music	30,000.00	9,000.00	01-0000-0-5800-1110-1000-004-0200-0000
One Cool Earth - CGS	10,900.00	0.00	13-5310-0-5800-0000-3700-003-0200-0000
Additional Science Instruction CGS	30,834.77	9,250.43	01-0000-0-1100-1110-1000-004-0200-0000
Action 2. Supports for English Learners and LTELs			
Spanish for Kids - Instructional Aide Support	4,499.54	1,799.82	01-0000-0-2150-1110-1000-xxx-0200-0000
Business Coding - Instructional Aide Support	2,541.85	1,016.74	01-0000-0-2150-1110-1000-xxx-0200-0000
Homework Club - Teacher Support	58,596.38	23,438.55	01-0000-0-1150-1110-1000-xxx-0200-0000
Credit Recovery Program	7,500.00	0.00	01-0000-0-5800-1110-1000-043-0200-0000
Counseling/Family Advocate CGS	35,000.00	7,535.07	01-0000-0-5800-1110-1000-004-0200-0000
Counseling/Family Advocate CUHS	35,000.00	7,535.07	01-0000-0-5800-1110-1000-043-0200-0000
Action 3. ASES After School Program			
Champions	387,600.00	116,280.00	01-6010-0-5800-1110-1000-xxx-0200-0000
Action 4. Transportation			
Outside Learning Venues and Field Trips	10,000.00	4,000.00	01-0723-0-2200-0000-3600-003-0200-0000
Home to School Targeting At-Risk Students	149,025.00	44,707.50	01-0723-0-2200-0000-3600-003-0200-0000
Action 5. Technology			
Set aside funds for ongoing technology purchases and 1:1 devices	75,000.00	0.00	01-0000-0-7612-0000-9300-000-0200-0000
Action 6. District Translator			
0.50 FTE Salary & Benefits	39,788.59	14,468.58	01-0000-0-2200-0000-7500-003-0200-0000

Description	2025-26 Budgeted Amount	Spent as of 10.31.2025	Account Line/DC 0200
Action 7. Parent Training & Involvement			
PIQE / Parent Training / DELAC	1,000.00	0.00	01-0000-0-5800-1110-1000-003-0200-0000
Childcare for PIQE / DELAC	500.00	0.00	01-0000-0-5800-1110-1000-003-0200-0000
Snacks for PIQE / DELAC	500.00	0.00	01-0000-0-5800-1110-1000-003-0200-0000
TOTAL GOAL 3	1,412,003.01	382,473.05	
TOTAL LCAP EXPENDITURES	2,795,016.06	788,590.67	

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	G	G	G	G
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				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
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				
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	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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	14,786,375.81	14,786,375.81	2,508,304.56	14,759,382.00	(26,993.81)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	105,827.00	105,827.00	41,145.72	107,147.95	1,320.95	1.2%
4) Other Local Revenue		8600-8799	450,672.00	450,672.00	493,559.31	502,695.00	52,023.00	11.5%
5) TOTAL, REVENUES			15,342,874.81	15,342,874.81	3,043,009.59	15,369,224.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,816,981.00	4,816,981.00	1,038,278.52	4,806,043.00	10,938.00	0.2%
2) Classified Salaries		2000-2999	2,918,916.00	2,918,916.00	815,943.62	2,959,073.00	(40,157.00)	-1.4%
3) Employee Benefits		3000-3999	3,211,880.00	3,211,880.00	701,591.97	3,054,758.00	157,122.00	4.9%
4) Books and Supplies		4000-4999	394,602.00	394,602.00	260,910.66	488,899.43	(94,297.43)	-23.9%
5) Services and Other Operating Expenditures		5000-5999	1,216,932.00	1,216,932.00	319,516.14	1,224,707.33	(7,775.33)	-0.6%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	40,822.90	45,824.00	(10,824.00)	-30.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	851,585.00	851,585.00	137,364.32	875,043.00	(23,458.00)	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,581.00)	(81,581.00)	0.00	(100,270.11)	18,689.11	-22.9%
9) TOTAL, EXPENDITURES			13,364,315.00	13,364,315.00	3,314,428.13	13,354,077.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,978,559.81	1,978,559.81	(271,418.54)	2,015,147.30		
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	228,290.00	228,290.00	16,559.00	185,281.49	43,008.51	18.8%
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	(2,765,420.50)	(2,765,420.50)	0.00	(3,169,928.41)	(404,507.91)	14.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,993,710.50)	(2,993,710.50)	(16,559.00)	(3,355,209.90)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,015,150.69)	(1,015,150.69)	(287,977.54)	(1,340,062.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,112,620.82	3,112,620.82		3,112,620.82	0.00	0.0%
b) Audit Adjustments		9793	482,651.00	482,651.00		482,651.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,595,271.82	3,595,271.82		3,595,271.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,595,271.82	3,595,271.82		3,595,271.82		
2) Ending Balance, June 30 (E + F1e)			2,580,121.13	2,580,121.13		2,255,209.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,504,172.64	2,504,172.64		2,148,267.48		
Unassigned/Unappropriated Amount		9790	75,948.49	75,948.49		106,941.74		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,824.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	92,766.00	92,766.00	22,859.00	90,080.00	(2,686.00)	-2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,103.60	62,103.60	0.00	59,211.00	(2,892.60)	-4.7%
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	13,503,870.64	13,503,870.64	1,669,800.58	13,477,145.00	(26,725.64)	-0.2%
Unsecured Roll Taxes		8042	525,208.32	525,208.32	472,068.71	548,343.00	23,134.68	4.4%
Prior Years' Taxes		8043	(20,617.75)	(20,617.75)	(30,250.87)	(38,442.00)	(17,824.25)	86.5%
Supplemental Taxes		8044	0.00	0.00	3.14	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			14,786,375.81	14,786,375.81	2,508,304.56	14,759,382.00	(26,993.81)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,786,375.81	14,786,375.81	2,508,304.56	14,759,382.00	(26,993.81)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	22,972.00	22,972.00	0.00	22,272.00	(700.00)	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	82,855.00	82,855.00	(3,692.28)	84,875.95	2,020.95	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	44,838.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,827.00	105,827.00	41,145.72	107,147.95	1,320.95	1.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	124,392.00	124,392.00	16,454.22	124,392.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	49,661.43	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	208,510.00	208,510.00	103,298.99	260,533.00	52,023.00	24.9%
Tuition		8710	17,770.00	17,770.00	324,144.67	17,770.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,672.00	450,672.00	493,559.31	502,695.00	52,023.00	11.5%
TOTAL, REVENUES			15,342,874.81	15,342,874.81	3,043,009.59	15,369,224.95	26,350.14	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,915,891.00	3,915,891.00	750,843.36	3,901,934.00	13,957.00	0.4%
Certificated Pupil Support Salaries		1200	118,082.00	118,082.00	39,360.72	118,082.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	678,494.00	678,494.00	227,171.64	681,513.00	(3,019.00)	-0.4%
Other Certificated Salaries		1900	104,514.00	104,514.00	20,902.80	104,514.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,816,981.00	4,816,981.00	1,038,278.52	4,806,043.00	10,938.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	292,252.00	292,252.00	67,043.55	292,026.00	226.00	0.1%
Classified Support Salaries		2200	1,272,104.00	1,272,104.00	337,500.44	1,217,555.00	54,549.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	318,672.00	318,672.00	105,767.36	319,020.00	(348.00)	-0.1%
Clerical, Technical and Office Salaries		2400	956,221.00	956,221.00	296,293.27	1,045,082.00	(88,861.00)	-9.3%
Other Classified Salaries		2900	79,667.00	79,667.00	9,339.00	85,390.00	(5,723.00)	-7.2%
TOTAL, CLASSIFIED SALARIES			2,918,916.00	2,918,916.00	815,943.62	2,959,073.00	(40,157.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	920,040.00	920,040.00	195,177.43	920,065.00	(25.00)	0.0%
PERS		3201-3202	780,825.00	780,825.00	210,777.34	789,818.00	(8,993.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	302,879.00	302,879.00	72,190.80	305,726.00	(2,847.00)	-0.9%
Health and Welfare Benefits		3401-3402	1,037,945.00	1,037,945.00	185,534.61	868,132.00	169,813.00	16.4%
Unemployment Insurance		3501-3502	3,869.00	3,869.00	861.50	3,891.00	(22.00)	-0.6%
Workers' Compensation		3601-3602	166,322.00	166,322.00	37,050.29	167,126.00	(804.00)	-0.5%
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			3,211,880.00	3,211,880.00	701,591.97	3,054,758.00	157,122.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	111,172.00	111,172.00	121,582.42	133,259.00	(22,087.00)	-19.9%
Books and Other Reference Materials		4200	2,500.00	2,500.00	2,756.48	6,050.00	(3,550.00)	-142.0%
Materials and Supplies		4300	263,880.00	263,880.00	117,631.83	317,149.49	(53,269.49)	-20.2%
Noncapitalized Equipment		4400	17,050.00	17,050.00	18,939.93	32,440.94	(15,390.94)	-90.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			394,602.00	394,602.00	260,910.66	488,899.43	(94,297.43)	-23.9%
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	53,550.00	53,550.00	18,888.48	41,850.00	11,700.00	21.8%
Dues and Memberships		5300	35,330.00	35,330.00	26,031.85	26,731.00	8,599.00	24.3%
Insurance		5400-5450	164,350.00	164,350.00	0.00	164,350.00	0.00	0.0%
Operations and Housekeeping Services		5500	322,500.00	322,500.00	45,229.59	322,716.00	(216.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,895.00	149,895.00	24,619.46	90,506.50	59,388.50	39.6%
Transfers of Direct Costs		5710	(200.00)	(200.00)	(84.00)	(200.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,000.00	8,000.00	3,025.43	10,700.00	(2,700.00)	-33.8%
Professional/Consulting Services and Operating Expenditures		5800	431,507.00	431,507.00	186,940.52	516,553.83	(85,046.83)	-19.7%
Communications		5900	52,000.00	52,000.00	14,864.81	51,500.00	500.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,216,932.00	1,216,932.00	319,516.14	1,224,707.33	(7,775.33)	-0.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	30,000.00	30,000.00	40,822.90	40,824.00	(10,824.00)	-36.1%
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	5,000.00	5,000.00	0.00	5,000.00	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			35,000.00	35,000.00	40,822.90	45,824.00	(10,824.00)	-30.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	73,817.50	675,665.00	(675,665.00)	New
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	652,207.00	652,207.00	0.00	0.00	652,207.00	100.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	90,000.00	90,000.00	26,927.11	82,965.00	7,035.00	7.8%
Other Debt Service - Principal		7439	109,378.00	109,378.00	36,619.71	116,413.00	(7,035.00)	-6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			851,585.00	851,585.00	137,364.32	875,043.00	(23,458.00)	-2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(66,581.00)	(66,581.00)	0.00	(85,270.11)	18,689.11	-28.1%
Transfers of Indirect Costs - Interfund		7350	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(81,581.00)	(81,581.00)	0.00	(100,270.11)	18,689.11	-22.9%
TOTAL, EXPENDITURES			13,364,315.00	13,364,315.00	3,314,428.13	13,354,077.65	10,237.35	0.1%
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	75,000.00	75,000.00	0.00	75,000.00	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	153,290.00	153,290.00	16,559.00	110,281.49	43,008.51	28.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			228,290.00	228,290.00	16,559.00	185,281.49	43,008.51	18.8%
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%

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%
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	(2,765,420.50)	(2,765,420.50)	0.00	(3,169,928.41)	(404,507.91)	14.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,765,420.50)	(2,765,420.50)	0.00	(3,169,928.41)	(404,507.91)	14.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,993,710.50)	(2,993,710.50)	(16,559.00)	(3,355,209.90)	(361,499.40)	12.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	235,953.00	235,953.00	0.00	235,953.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,645.00	327,645.00	162,475.70	319,194.05	(8,450.95)	-2.6%
3) Other State Revenue		8300-8599	1,972,405.55	1,972,405.55	951,010.46	2,425,153.55	452,748.00	23.0%
4) Other Local Revenue		8600-8799	775,693.01	775,693.01	115,867.45	820,809.76	45,116.75	5.8%
5) TOTAL, REVENUES			3,311,696.56	3,311,696.56	1,229,353.61	3,801,110.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	996,806.00	996,806.00	226,530.98	1,165,325.00	(168,519.00)	-16.9%
2) Classified Salaries		2000-2999	880,714.00	880,714.00	230,745.46	836,839.78	43,874.22	5.0%
3) Employee Benefits		3000-3999	1,355,761.00	1,355,761.00	166,702.58	1,302,646.93	53,114.07	3.9%
4) Books and Supplies		4000-4999	818,446.00	818,446.00	227,508.25	705,553.22	112,892.78	13.8%
5) Services and Other Operating Expenditures		5000-5999	1,103,606.00	1,103,606.00	327,918.53	1,637,254.55	(533,648.55)	-48.4%
6) Capital Outlay		6000-6999	252,000.00	252,000.00	106,220.51	248,940.19	3,059.81	1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	872,057.50	872,057.50	487.00	879,455.50	(7,398.00)	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,581.00	66,581.00	0.00	85,270.11	(18,689.11)	-28.1%
9) TOTAL, EXPENDITURES			6,345,971.50	6,345,971.50	1,286,113.31	6,861,285.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,034,274.94)	(3,034,274.94)	(56,759.70)	(3,060,174.92)		
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	2,765,420.50	2,765,420.50	0.00	3,169,928.41	404,507.91	14.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,765,420.50	2,765,420.50	0.00	3,169,928.41		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(268,854.44)	(268,854.44)	(56,759.70)	109,753.49		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,202,390.03	2,202,390.03		2,202,390.03	0.00	0.0%
b) Audit Adjustments		9793	(204,195.34)	(204,195.34)		(204,195.34)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,998,194.69	1,998,194.69		1,998,194.69		
d) Other Restatements		9795	669.72	669.72		669.72	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,998,864.41	1,998,864.41		1,998,864.41		
2) Ending Balance, June 30 (E + F1e)			1,730,009.97	1,730,009.97		2,108,617.90		
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	1,841,602.56	1,841,602.56		2,149,077.24		
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	(111,592.59)	(111,592.59)		(40,459.34)		
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	235,953.00	235,953.00	0.00	235,953.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			235,953.00	235,953.00	0.00	235,953.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	100,400.00	100,400.00	109,291.00	100,400.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,186.00	10,186.00	0.00	10,186.00	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	143,000.00	143,000.00	25,052.00	136,606.00	(6,394.00)	-4.5%
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	20,000.00	20,000.00	4,633.00	18,532.00	(1,468.00)	-7.3%
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	25,000.00	25,000.00	5,434.00	24,630.00	(370.00)	-1.5%
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	29,059.00	29,059.00	18,065.70	28,086.85	(972.15)	-3.3%
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	753.20	753.20	New
TOTAL, FEDERAL REVENUE			327,645.00	327,645.00	162,475.70	319,194.05	(8,450.95)	-2.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	33,704.00	33,704.00	(4,777.21)	35,071.00	1,367.00	4.1%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	450,000.00	450,000.00	301,740.00	502,899.00	52,899.00	11.8%
After School Education and Safety (ASES)	6010	8590	123,669.00	123,669.00	15,032.82	204,239.00	80,570.00	65.1%
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	305,518.00	305,518.00	302,915.13	305,518.00	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	80,000.00	80,000.00	56,992.00	94,987.00	14,987.00	18.7%
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	979,514.55	979,514.55	279,107.72	1,282,439.55	302,925.00	30.9%
TOTAL, OTHER STATE REVENUE			1,972,405.55	1,972,405.55	951,010.46	2,425,153.55	452,748.00	23.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	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	210,996.00	210,996.00	0.00	210,996.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	242,036.01	242,036.01	59,758.56	286,101.76	44,065.75	18.2%
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	322,661.00	322,661.00	56,108.89	323,712.00	1,051.00	0.3%
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			775,693.01	775,693.01	115,867.45	820,809.76	45,116.75	5.8%
TOTAL, REVENUES			3,311,696.56	3,311,696.56	1,229,353.61	3,801,110.36	489,413.80	14.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	803,086.00	803,086.00	164,406.45	970,855.00	(167,769.00)	-20.9%
Certificated Pupil Support Salaries		1200	193,720.00	193,720.00	62,124.53	194,470.00	(750.00)	-0.4%
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			996,806.00	996,806.00	226,530.98	1,165,325.00	(168,519.00)	-16.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	464,157.00	464,157.00	100,164.60	425,153.00	39,004.00	8.4%
Classified Support Salaries		2200	268,079.00	268,079.00	86,391.23	266,872.78	1,206.22	0.4%
Classified Supervisors' and Administrators' Salaries		2300	66,128.00	66,128.00	22,042.68	66,128.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,020.00	23,020.00	7,901.70	23,020.00	0.00	0.0%
Other Classified Salaries		2900	59,330.00	59,330.00	14,245.25	55,666.00	3,664.00	6.2%
TOTAL, CLASSIFIED SALARIES			880,714.00	880,714.00	230,745.46	836,839.78	43,874.22	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	706,038.00	706,038.00	42,960.21	737,841.00	(31,803.00)	-4.5%
PERS		3201-3202	233,454.00	233,454.00	53,699.96	222,674.13	10,779.87	4.6%
OASDI/Medicare/Alternative		3301-3302	82,488.00	82,488.00	19,875.15	81,548.79	939.21	1.1%
Health and Welfare Benefits		3401-3402	292,631.00	292,631.00	40,707.05	216,738.00	75,893.00	25.9%
Unemployment Insurance		3501-3502	938.00	938.00	214.97	995.23	(57.23)	-6.1%
Workers' Compensation		3601-3602	40,212.00	40,212.00	9,245.24	42,849.78	(2,637.78)	-6.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			1,355,761.00	1,355,761.00	166,702.58	1,302,646.93	53,114.07	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	59,504.00	59,504.00	64,750.15	83,067.16	(23,563.16)	-39.6%
Books and Other Reference Materials		4200	0.00	0.00	298.83	300.00	(300.00)	New
Materials and Supplies		4300	739,942.00	739,942.00	91,851.85	532,990.51	206,951.49	28.0%
Noncapitalized Equipment		4400	19,000.00	19,000.00	70,607.42	89,195.55	(70,195.55)	-369.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			818,446.00	818,446.00	227,508.25	705,553.22	112,892.78	13.8%
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	22,950.00	22,950.00	3,514.47	170,125.35	(147,175.35)	-641.3%
Dues and Memberships		5300	0.00	0.00	205.00	205.00	(205.00)	New
Insurance		5400-5450	2,400.00	2,400.00	2,125.00	2,125.00	275.00	11.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,100.00	97,100.00	12,383.27	105,588.00	(8,488.00)	-8.7%
Transfers of Direct Costs		5710	200.00	200.00	84.00	200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,500.00)	(3,500.00)	(2,694.72)	(6,200.00)	2,700.00	-77.1%
Professional/Consulting Services and Operating Expenditures		5800	984,356.00	984,356.00	312,235.36	1,365,111.20	(380,755.20)	-38.7%
Communications		5900	100.00	100.00	66.15	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,103,606.00	1,103,606.00	327,918.53	1,637,254.55	(533,648.55)	-48.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	252,000.00	252,000.00	106,220.51	248,940.19	3,059.81	1.2%
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			252,000.00	252,000.00	106,220.51	248,940.19	3,059.81	1.2%
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	733,499.50	733,499.50	0.00	733,499.50	0.00	0.0%
Payments to County Offices		7142	138,558.00	138,558.00	487.00	145,956.00	(7,398.00)	-5.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		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)			872,057.50	872,057.50	487.00	879,455.50	(7,398.00)	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	66,581.00	66,581.00	0.00	85,270.11	(18,689.11)	-28.1%
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			66,581.00	66,581.00	0.00	85,270.11	(18,689.11)	-28.1%
TOTAL, EXPENDITURES			6,345,971.50	6,345,971.50	1,286,113.31	6,861,285.28	(515,313.78)	-8.1%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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	2,765,420.50	2,765,420.50	0.00	3,169,928.41	404,507.91	14.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,765,420.50	2,765,420.50	0.00	3,169,928.41	404,507.91	14.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,765,420.50	2,765,420.50	0.00	3,169,928.41	(404,507.91)	-14.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	15,022,328.81	15,022,328.81	2,508,304.56	14,995,335.00	(26,993.81)	-0.2%
2) Federal Revenue		8100-8299	327,645.00	327,645.00	162,475.70	319,194.05	(8,450.95)	-2.6%
3) Other State Revenue		8300-8599	2,078,232.55	2,078,232.55	992,156.18	2,532,301.50	454,068.95	21.8%
4) Other Local Revenue		8600-8799	1,226,365.01	1,226,365.01	609,426.76	1,323,504.76	97,139.75	7.9%
5) TOTAL, REVENUES			18,654,571.37	18,654,571.37	4,272,363.20	19,170,335.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,813,787.00	5,813,787.00	1,264,809.50	5,971,368.00	(157,581.00)	-2.7%
2) Classified Salaries		2000-2999	3,799,630.00	3,799,630.00	1,046,689.08	3,795,912.78	3,717.22	0.1%
3) Employee Benefits		3000-3999	4,567,641.00	4,567,641.00	868,294.55	4,357,404.93	210,236.07	4.6%
4) Books and Supplies		4000-4999	1,213,048.00	1,213,048.00	488,418.91	1,194,452.65	18,595.35	1.5%
5) Services and Other Operating Expenditures		5000-5999	2,320,538.00	2,320,538.00	647,434.67	2,861,961.88	(541,423.88)	-23.3%
6) Capital Outlay		6000-6999	287,000.00	287,000.00	147,043.41	294,764.19	(7,764.19)	-2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,723,642.50	1,723,642.50	137,851.32	1,754,498.50	(30,856.00)	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			19,710,286.50	19,710,286.50	4,600,541.44	20,215,362.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,055,715.13)	(1,055,715.13)	(328,178.24)	(1,045,027.62)		
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	228,290.00	228,290.00	16,559.00	185,281.49	43,008.51	18.8%
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			(228,290.00)	(228,290.00)	(16,559.00)	(185,281.49)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,284,005.13)	(1,284,005.13)	(344,737.24)	(1,230,309.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,315,010.85	5,315,010.85		5,315,010.85	0.00	0.0%
b) Audit Adjustments		9793	278,455.66	278,455.66		278,455.66	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,593,466.51	5,593,466.51		5,593,466.51		
d) Other Restatements		9795	669.72	669.72		669.72	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,594,136.23	5,594,136.23		5,594,136.23		
2) Ending Balance, June 30 (E + F1e)			4,310,131.10	4,310,131.10		4,363,827.12		
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		

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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	1,841,602.56	1,841,602.56		2,149,077.24		
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	2,504,172.64	2,504,172.64		2,148,267.48		
Unassigned/Unappropriated Amount		9790	(35,644.10)	(35,644.10)		66,482.40		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,824.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	92,766.00	92,766.00	22,859.00	90,080.00	(2,686.00)	-2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,103.60	62,103.60	0.00	59,211.00	(2,892.60)	-4.7%
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	13,503,870.64	13,503,870.64	1,669,800.58	13,477,145.00	(26,725.64)	-0.2%
Unsecured Roll Taxes		8042	525,208.32	525,208.32	472,068.71	548,343.00	23,134.68	4.4%
Prior Years' Taxes		8043	(20,617.75)	(20,617.75)	(30,250.87)	(38,442.00)	(17,824.25)	86.5%
Supplemental Taxes		8044	0.00	0.00	3.14	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			14,786,375.81	14,786,375.81	2,508,304.56	14,759,382.00	(26,993.81)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	235,953.00	235,953.00	0.00	235,953.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,022,328.81	15,022,328.81	2,508,304.56	14,995,335.00	(26,993.81)	-0.2%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	100,400.00	100,400.00	109,291.00	100,400.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,186.00	10,186.00	0.00	10,186.00	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	143,000.00	143,000.00	25,052.00	136,606.00	(6,394.00)	-4.5%
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	20,000.00	20,000.00	4,633.00	18,532.00	(1,468.00)	-7.3%
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	25,000.00	25,000.00	5,434.00	24,630.00	(370.00)	-1.5%
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	29,059.00	29,059.00	18,065.70	28,086.85	(972.15)	-3.3%
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	753.20	753.20	New
TOTAL, FEDERAL REVENUE			327,645.00	327,645.00	162,475.70	319,194.05	(8,450.95)	-2.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,972.00	22,972.00	0.00	22,272.00	(700.00)	-3.0%
Lottery - Unrestricted and Instructional Materials		8560	116,559.00	116,559.00	(8,469.49)	119,946.95	3,387.95	2.9%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	450,000.00	450,000.00	301,740.00	502,899.00	52,899.00	11.8%
After School Education and Safety (ASES)	6010	8590	123,669.00	123,669.00	15,032.82	204,239.00	80,570.00	65.1%
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	305,518.00	305,518.00	302,915.13	305,518.00	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	80,000.00	80,000.00	56,992.00	94,987.00	14,987.00	18.7%
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	979,514.55	979,514.55	323,945.72	1,282,439.55	302,925.00	30.9%
TOTAL, OTHER STATE REVENUE			2,078,232.55	2,078,232.55	992,156.18	2,532,301.50	454,068.95	21.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	124,392.00	124,392.00	16,454.22	124,392.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	49,661.43	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	210,996.00	210,996.00	0.00	210,996.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	450,546.01	450,546.01	163,057.55	546,634.76	96,088.75	21.3%
Tuition		8710	17,770.00	17,770.00	324,144.67	17,770.00	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	322,661.00	322,661.00	56,108.89	323,712.00	1,051.00	0.3%
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			1,226,365.01	1,226,365.01	609,426.76	1,323,504.76	97,139.75	7.9%
TOTAL, REVENUES			18,654,571.37	18,654,571.37	4,272,363.20	19,170,335.31	515,763.94	2.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,718,977.00	4,718,977.00	915,249.81	4,872,789.00	(153,812.00)	-3.3%
Certificated Pupil Support Salaries		1200	311,802.00	311,802.00	101,485.25	312,552.00	(750.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	678,494.00	678,494.00	227,171.64	681,513.00	(3,019.00)	-0.4%
Other Certificated Salaries		1900	104,514.00	104,514.00	20,902.80	104,514.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,813,787.00	5,813,787.00	1,264,809.50	5,971,368.00	(157,581.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	756,409.00	756,409.00	167,208.15	717,179.00	39,230.00	5.2%
Classified Support Salaries		2200	1,540,183.00	1,540,183.00	423,891.67	1,484,427.78	55,755.22	3.6%
Classified Supervisors' and Administrators' Salaries		2300	384,800.00	384,800.00	127,810.04	385,148.00	(348.00)	-0.1%
Clerical, Technical and Office Salaries		2400	979,241.00	979,241.00	304,194.97	1,068,102.00	(88,861.00)	-9.1%
Other Classified Salaries		2900	138,997.00	138,997.00	23,584.25	141,056.00	(2,059.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			3,799,630.00	3,799,630.00	1,046,689.08	3,795,912.78	3,717.22	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,626,078.00	1,626,078.00	238,137.64	1,657,906.00	(31,828.00)	-2.0%
PERS		3201-3202	1,014,279.00	1,014,279.00	264,477.30	1,012,492.13	1,786.87	0.2%
OASDI/Medicare/Alternative		3301-3302	385,367.00	385,367.00	92,065.95	387,274.79	(1,907.79)	-0.5%
Health and Welfare Benefits		3401-3402	1,330,576.00	1,330,576.00	226,241.66	1,084,870.00	245,706.00	18.5%
Unemployment Insurance		3501-3502	4,807.00	4,807.00	1,076.47	4,886.23	(79.23)	-1.6%
Workers' Compensation		3601-3602	206,534.00	206,534.00	46,295.53	209,975.78	(3,441.78)	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, EMPLOYEE BENEFITS			4,567,641.00	4,567,641.00	868,294.55	4,357,404.93	210,236.07	4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,676.00	170,676.00	186,332.57	216,326.16	(45,650.16)	-26.7%
Books and Other Reference Materials		4200	2,500.00	2,500.00	3,055.31	6,350.00	(3,850.00)	-154.0%
Materials and Supplies		4300	1,003,822.00	1,003,822.00	209,483.68	850,140.00	153,682.00	15.3%
Noncapitalized Equipment		4400	36,050.00	36,050.00	89,547.35	121,636.49	(85,586.49)	-237.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,213,048.00	1,213,048.00	488,418.91	1,194,452.65	18,595.35	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,500.00	76,500.00	22,402.95	211,975.35	(135,475.35)	-177.1%
Dues and Memberships		5300	35,330.00	35,330.00	26,236.85	26,936.00	8,394.00	23.8%
Insurance		5400-5450	166,750.00	166,750.00	2,125.00	166,475.00	275.00	0.2%
Operations and Housekeeping Services		5500	322,500.00	322,500.00	45,229.59	322,716.00	(216.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	246,995.00	246,995.00	37,002.73	196,094.50	50,900.50	20.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,500.00	4,500.00	330.71	4,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,415,863.00	1,415,863.00	499,175.88	1,881,665.03	(465,802.03)	-32.9%
Communications		5900	52,100.00	52,100.00	14,930.96	51,600.00	500.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,320,538.00	2,320,538.00	647,434.67	2,861,961.88	(541,423.88)	-23.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	30,000.00	30,000.00	40,822.90	40,824.00	(10,824.00)	-36.1%
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	257,000.00	257,000.00	106,220.51	253,940.19	3,059.81	1.2%
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			287,000.00	287,000.00	147,043.41	294,764.19	(7,764.19)	-2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	73,817.50	675,665.00	(675,665.00)	New
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	1,385,706.50	1,385,706.50	0.00	733,499.50	652,207.00	47.1%
Payments to County Offices		7142	138,558.00	138,558.00	487.00	145,956.00	(7,398.00)	-5.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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)
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	90,000.00	90,000.00	26,927.11	82,965.00	7,035.00	7.8%
Other Debt Service - Principal		7439	109,378.00	109,378.00	36,619.71	116,413.00	(7,035.00)	-6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,723,642.50	1,723,642.50	137,851.32	1,754,498.50	(30,856.00)	-1.8%
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	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			19,710,286.50	19,710,286.50	4,600,541.44	20,215,362.93	(505,076.43)	-2.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	75,000.00	75,000.00	0.00	75,000.00	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	153,290.00	153,290.00	16,559.00	110,281.49	43,008.51	28.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			228,290.00	228,290.00	16,559.00	185,281.49	43,008.51	18.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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)
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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(228,290.00)	(228,290.00)	(16,559.00)	(185,281.49)	(43,008.51)	18.8%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	247,989.72
6010	After School Education and Safety (ASES)	30,030.00
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	2,732.75
6300	Lottery: Instructional Materials	11,515.00
6383	Golden State Pathways Program	244,018.56
6387	Career Technical Education Incentive Grant Program	31,877.30
6546	Mental Health-Related Services	16,175.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	75,609.73
7029	Child Nutrition: Food Service Staff Training Funds	669.72
7311	Classified School Employee Professional Development Block Grant	6,570.00
7399	LCFF Equity Multiplier	160,121.60
7415	Classified School Employee Summer Assistance Program	24,243.00
9010	Other Restricted Local	1,297,524.86
Total, Restricted Balance		2,149,077.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,682.11	174,682.11		174,682.11	0.00	0.0%
b) Audit Adjustments		9793	(6,730.00)	(6,730.00)		(6,730.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,952.11	167,952.11		167,952.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,952.11	167,952.11		167,952.11		
2) Ending Balance, June 30 (E + F1e)			167,952.11	167,952.11		167,952.11		
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	167,952.11	167,952.11		167,952.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	167,952.11
Total, Restricted Balance		167,952.11

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	300,000.00	300,000.00	43,011.48	323,742.90	23,742.90	7.9%
3) Other State Revenue		8300-8599	180,000.00	180,000.00	10,271.54	180,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200.00	3,200.00	687.84	3,200.00	0.00	0.0%
5) TOTAL, REVENUES			483,200.00	483,200.00	53,970.86	506,942.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	265,966.00	265,966.00	68,829.42	262,956.00	3,010.00	1.1%
3) Employee Benefits		3000-3999	162,969.00	162,969.00	28,320.21	143,061.00	19,908.00	12.2%
4) Books and Supplies		4000-4999	168,645.00	168,645.00	41,026.72	192,387.90	(23,742.90)	-14.1%
5) Services and Other Operating Expenditures		5000-5999	18,910.00	18,910.00	20,231.11	18,910.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			636,490.00	636,490.00	158,407.46	637,314.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,290.00)	(153,290.00)	(104,436.60)	(130,372.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	153,290.00	153,290.00	16,559.00	110,281.49	(43,008.51)	-28.1%
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			153,290.00	153,290.00	16,559.00	110,281.49		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(87,877.60)	(20,090.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,315.66	23,315.66		23,315.66	0.00	0.0%
b) Audit Adjustments		9793	727.00	727.00		727.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,042.66	24,042.66		24,042.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,042.66	24,042.66		24,042.66		
2) Ending Balance, June 30 (E + F1e)			24,042.66	24,042.66		3,952.15		
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	39,687.66	39,687.66		4,139.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(15,645.00)	(15,645.00)		(187.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	300,000.00	300,000.00	43,011.48	323,742.90	23,742.90	7.9%
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			300,000.00	300,000.00	43,011.48	323,742.90	23,742.90	7.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	180,000.00	180,000.00	10,271.54	180,000.00	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			180,000.00	180,000.00	10,271.54	180,000.00	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	1,500.00	1,500.00	128.00	1,500.00	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	342.84	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	500.00	500.00	0.00	500.00	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	200.00	200.00	217.00	200.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	3,200.00	687.84	3,200.00	0.00	0.0%
TOTAL, REVENUES			483,200.00	483,200.00	53,970.86	506,942.90		
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	176,558.00	176,558.00	39,026.74	173,548.00	3,010.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	89,408.00	89,408.00	29,802.68	89,408.00	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			265,966.00	265,966.00	68,829.42	262,956.00	3,010.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,306.00	71,306.00	17,079.24	70,498.00	808.00	1.1%
OASDI/Medicare/Alternative		3301-3302	20,347.00	20,347.00	5,066.77	20,116.00	231.00	1.1%
Health and Welfare Benefits		3401-3402	65,465.00	65,465.00	4,717.04	46,663.00	18,802.00	28.7%
Unemployment Insurance		3501-3502	133.00	133.00	33.14	131.00	2.00	1.5%
Workers' Compensation		3601-3602	5,718.00	5,718.00	1,424.02	5,653.00	65.00	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			162,969.00	162,969.00	28,320.21	143,061.00	19,908.00	12.2%
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	18,045.00	18,045.00	5,588.40	18,805.00	(760.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	150,600.00	150,600.00	35,438.32	173,582.90	(22,982.90)	-15.3%
TOTAL, BOOKS AND SUPPLIES			168,645.00	168,645.00	41,026.72	192,387.90	(23,742.90)	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	150.00	150.00	0.00	150.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	387.24	350.00	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	8,510.00	8,510.00	4,112.50	8,510.00	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	(4,500.00)	(4,500.00)	(330.71)	(4,500.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	14,400.00	14,400.00	16,062.08	14,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,910.00	18,910.00	20,231.11	18,910.00	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	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00	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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, EXPENDITURES			636,490.00	636,490.00	158,407.46	637,314.90		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	153,290.00	153,290.00	16,559.00	110,281.49	(43,008.51)	-28.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			153,290.00	153,290.00	16,559.00	110,281.49	(43,008.51)	-28.1%
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)			153,290.00	153,290.00	16,559.00	110,281.49		

Resource	Description	2025-26 Projected Totals
5370	Child Nutrition: Fresh Fruit and Vegetable Program	914.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	3,225.15
Total, Restricted Balance		4,139.15

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	19,000.00	19,000.00	7,840.82	19,000.00	0.00	0.0%
5) TOTAL, REVENUES			19,000.00	19,000.00	7,840.82	19,000.00		
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)			19,000.00	19,000.00	7,840.82	19,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	75,000.00	0.00	75,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,000.00	94,000.00	7,840.82	94,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	811,031.72	811,031.72		811,031.72	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)			811,031.72	811,031.72		811,031.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			811,031.72	811,031.72		811,031.72		
2) Ending Balance, June 30 (E + F1e)			905,031.72	905,031.72		905,031.72		
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	905,031.72	905,031.72		905,031.72		
Board Authorized Expenditures	0000	9760		905,031.72				
Board Authorized Expenditures	0000	9760	905,031.72					

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)
Board Authorized Expenditures	0000	9760				905,031.72		
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,000.00	19,000.00	7,840.82	19,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,000.00	19,000.00	7,840.82	19,000.00	0.00	0.0%
TOTAL, REVENUES			19,000.00	19,000.00	7,840.82	19,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	75,000.00	75,000.00	0.00	75,000.00	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			75,000.00	75,000.00	0.00	75,000.00	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)			75,000.00	75,000.00	0.00	75,000.00		

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	26,800.00	26,800.00	11,090.91	30,300.00	3,500.00	13.1%
5) TOTAL, REVENUES			26,800.00	26,800.00	11,090.91	30,300.00		
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)			26,800.00	26,800.00	11,090.91	30,300.00		
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)			26,800.00	26,800.00	11,090.91	30,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	202,655.78	202,655.78		202,655.78	0.00	0.0%
b) Audit Adjustments		9793	2,038.00	2,038.00		2,038.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,693.78	204,693.78		204,693.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,693.78	204,693.78		204,693.78		
2) Ending Balance, June 30 (E + F1e)			231,493.78	231,493.78		234,993.78		
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	227,863.46	227,863.46		227,863.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,630.32	3,630.32		7,130.32		
Board Authorized Expenditures for Capital Projects	0000	9760		3,630.32				
Board Authorized Expenditures for Capital Projects	0000	9760	3,630.32					

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)
Board Authorized Expenditures for Capital Projects	0000	9760				7,130.32		
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 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	2,000.00	2,000.00	1,983.51	5,500.00	3,500.00	175.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,200.00)	(2,200.00)	0.00	(2,200.00)	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	27,000.00	27,000.00	9,107.40	27,000.00	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			26,800.00	26,800.00	11,090.91	30,300.00	3,500.00	13.1%
TOTAL, REVENUES			26,800.00	26,800.00	11,090.91	30,300.00		
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%

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	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								
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%

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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
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	227,863.46
Total, Restricted Balance		227,863.46

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	3,449.73	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,449.73	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	203,671.00	279,659.00	(279,659.00)	New
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	203,671.00	279,659.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(200,221.27)	(279,659.00)		
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	(200,221.27)	(279,659.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	380,491.34	380,491.34		380,491.34	0.00	0.0%
b) Audit Adjustments		9793	5,507.00	5,507.00		5,507.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			385,998.34	385,998.34		385,998.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			385,998.34	385,998.34		385,998.34		
2) Ending Balance, June 30 (E + F1e)			385,998.34	385,998.34		106,339.34		
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	385,998.34	385,998.34		106,339.34		
Board Authorized Expenditures for Capital Projects	0000	9760		385,998.34				
Board Authorized Expenditures for Capital Projects	0000	9760	385,998.34					

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)
Board Authorized Expenditures for Capital Projects	0000	9760				106,339.34		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,449.73	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,449.73	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,449.73	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, 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	47,781.00	47,781.00	(47,781.00)	New
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	155,890.00	231,878.00	(231,878.00)	New
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	203,671.00	279,659.00	(279,659.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	203,671.00	279,659.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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
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	3,962,759.61	3,962,759.61		3,962,759.61	0.00	0.0%
b) Audit Adjustments		9793	60,702.54	60,702.54		60,702.54	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,023,462.15	4,023,462.15		4,023,462.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,023,462.15	4,023,462.15		4,023,462.15		
2) Ending Balance, June 30 (E + F1e)			4,023,462.15	4,023,462.15		4,023,462.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,023,462.15	4,023,462.15		4,023,462.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	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								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	4,023,462.15
Total, Restricted Balance		4,023,462.15

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)	434.28	434.28	427.70	427.70	(6.58)	-2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	434.28	434.28	427.70	427.70	(6.58)	-2.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
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)	434.28	434.28	427.70	427.70	(6.58)	-2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

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

Description	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			6,381,772.00	6,296,538.00	5,326,939.00	3,723,771.00	5,162,936.00	4,302,577.00	6,425,754.00	6,687,483.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		135,825.00	93,455.00	116,315.00	51,088.00	0.00	65,903.00	64,099.00	24,712.00
Property Taxes	8020-8079		0.00	1,133.00	475,691.00	1,634,797.00	435,204.00	3,197,853.00	1,788,989.00	969,560.00
Miscellaneous Funds	8080-8099		121,591.00	0.00	0.00	(121,591.00)	0.00	0.00	30,249.00	0.00
Federal Revenue	8100-8299		0.00	11,624.00	159,098.00	(8,246.00)	632.00	12,567.00	13,545.00	784.00
Other State Revenue	8300-8599		254,180.00	147,209.00	194,001.00	396,767.00	43,039.00	174,311.00	189,789.00	255,519.00
Other Local Revenue	8600-8799		121,430.00	95,453.00	33,220.00	359,234.00	25,970.00	96,280.00	100,972.00	81,779.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			633,026.00	348,874.00	978,325.00	2,312,049.00	504,845.00	3,546,914.00	2,187,643.00	1,332,354.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		81,577.00	89,170.00	545,460.00	548,602.00	531,093.00	504,654.00	679,528.00	549,761.00
Classified Salaries	2000-2999		181,040.00	269,317.00	298,618.00	297,716.00	220,964.00	260,425.00	316,963.00	381,553.00
Employee Benefits	3000-3999		107,588.00	140,715.00	310,586.00	309,405.00	307,157.00	309,954.00	465,197.00	469,298.00
Books and Supplies	4000-4999		33,572.00	102,019.00	193,586.00	159,242.00	52,005.00	82,741.00	103,968.00	95,387.00
Services	5000-5999		103,899.00	108,591.00	178,753.00	256,193.00	228,330.00	265,963.00	285,258.00	290,621.00
Capital Outlay	6000-6999		19,620.00	95,746.00	20,278.00	11,399.00	10,525.00	0.00	75,000.00	0.00
Other Outgo	7000-7499		16,341.00	955,484.00	15,736.00	(849,709.00)	15,130.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	16,559.00	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			543,637.00	1,761,042.00	1,563,017.00	749,407.00	1,365,204.00	1,423,737.00	1,925,914.00	1,786,620.00
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	34,042.00	178,378.00	357,395.00	203,778.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		34,042.00	178,378.00	357,395.00	203,778.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	648,587.00	353,001.00	(85,174.00)	888,473.00	123,477.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	333,781.00	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		648,587.00	353,001.00	(85,174.00)	1,222,254.00	123,477.00	0.00	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		(614,545.00)	(174,623.00)	442,569.00	(1,018,476.00)	(123,477.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(85,234.00)	(969,599.00)	(1,603,168.00)	1,439,165.00	(860,359.00)	2,123,177.00	261,729.00	(454,266.00)
F. ENDING CASH (A + E)			6,296,538.00	5,326,939.00	3,723,771.00	5,162,936.00	4,302,577.00	6,425,754.00	6,687,483.00	6,233,217.00
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		6,233,217.00	6,576,045.00	6,026,963.00	5,215,126.01				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	38,147.00	53,460.00	34,383.00	35,738.00	0.00	0.00	713,125.00	713,125.00
Property Taxes	8020-8079	1,831,224.00	1,101,926.00	1,323,917.00	1,285,962.81	0.00	0.00	14,046,256.81	14,046,257.00
Miscellaneous Funds	8080-8099	52,945.00	40,516.00	54,461.00	57,782.00	0.00	0.00	235,953.00	235,953.00
Federal Revenue	8100-8299	35,890.00	35,697.00	34,598.00	23,005.00	0.00	0.00	319,194.00	319,194.05
Other State Revenue	8300-8599	183,592.00	121,896.00	265,894.00	306,104.50	0.00	0.00	2,532,301.50	2,532,301.50
Other Local Revenue	8600-8799	82,373.00	131,702.00	141,385.00	53,707.00	0.00	0.00	1,323,505.00	1,323,504.76
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		2,224,171.00	1,485,197.00	1,854,638.00	1,762,299.31	0.00	0.00	19,170,335.31	19,170,335.31
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	678,808.00	614,987.00	528,865.00	618,863.00	0.00	0.00	5,971,368.00	5,971,368.00
Classified Salaries	2000-2999	428,965.00	426,962.00	381,409.00	331,981.00	0.00	0.00	3,795,913.00	3,795,912.78
Employee Benefits	3000-3999	479,968.00	498,795.00	472,658.00	486,084.00	0.00	0.00	4,357,405.00	4,357,404.93
Books and Supplies	4000-4999	91,963.00	97,989.00	98,453.00	83,528.00	0.00	0.00	1,194,453.00	1,194,452.65
Services	5000-5999	201,639.00	289,689.00	293,685.00	359,341.00	0.00	0.00	2,861,962.00	2,861,961.88
Capital Outlay	6000-6999	0.00	0.00	7,764.00	54,432.00	0.00	0.00	294,764.00	294,764.19
Other Outgo	7000-7499	0.00	105,857.00	808,640.50	672,019.00	0.00	0.00	1,739,498.50	1,739,498.50
Interfund Transfers Out	7600-7629	0.00	0.00	75,000.49	93,722.00	0.00	0.00	185,281.49	185,281.49
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,881,343.00	2,034,279.00	2,666,474.99	2,699,970.00	0.00	0.00	20,400,644.99	20,400,644.42
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	0.00	0.00	0.00	739,551.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	739,551.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	1,279,777.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	333,781.00	
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	0.00	0.00	0.00	1,613,558.00	
<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	0.00	0.00	0.00	(874,007.00)	
E. NET INCREASE/DECREASE (B - C + D)		342,828.00	(549,082.00)	(811,836.99)	(937,670.69)	0.00	0.00	(2,104,316.68)	
F. ENDING CASH (A + E)		6,576,045.00	6,026,963.00	5,215,126.01	4,277,455.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,277,455.32	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nongoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,277,455.32	4,277,455.32	4,277,455.32	4,277,455.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,277,455.32	

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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Jill Southern 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 11, 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: Christie Cosme Telephone: 805-924-2926
Title: Chief Business Official E-mail: ccosme@coastusd.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).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	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	

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	20,400,644.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	560,053.66
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	294,764.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	199,378.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	185,281.49
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	17,770.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				697,193.68
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	130,372.00
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)				19,273,769.08
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)*				427.70
B. Expenditures per ADA (Line I.E divided by Line II.A)				45,063.76
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.)		18,496,714.85		41,269.81
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)		18,496,714.85		41,269.81
B. Required effort (Line A.2 times 90%)		16,647,043.37		37,142.83
C. Current year expenditures (Line I.E and Line II.B)		19,273,769.08		45,063.76
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		

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,023,197.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 13,101,488.71

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.81%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,241,230.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,664.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	17,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	176,973.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,439,867.10
9. Carry-Forward Adjustment (Part IV, Line F)	(13,929.16)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,425,937.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,777,127.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,358,963.34
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,830,735.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	99,677.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	486,010.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	99,712.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,089,007.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	443,732.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	17,184,965.14
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.38%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.30%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,439,867.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	12,081.27
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.53%) times Part III, Line B19); zero if positive	(13,929.16)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(13,929.16)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.30%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-6964.58) is applied to the current year calculation and the remainder (\$-6964.58) is deferred to one or more future years:	8.34%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4643.05) is applied to the current year calculation and the remainder (\$-9286.11) is deferred to one or more future years:	8.35%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(13,929.16)

Approved
indirect
cost rate: 8.83%

Highest
rate used
in any
program: 8.53%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	156,792.00	11,084.00	7.07%
01	3310	258,340.00	8,032.00	3.11%
01	4035	24,763.00	1,503.61	6.07%
01	5630	25,884.35	2,207.50	8.53%
01	6387	256,521.70	17,119.00	6.67%
01	6500	1,894,355.00	45,324.00	2.39%
13	5310	442,972.00	15,000.00	3.39%

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	14,759,382.00	3.91%	15,336,744.08	3.80%	15,920,300.52
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	107,147.95	(2.30%)	104,678.39	(2.72%)	101,835.28
4. Other Local Revenues	8600-8799	502,695.00	(29.94%)	352,180.35	.72%	354,717.96
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	(3,169,928.41)	(9.40%)	(2,872,020.28)	.92%	(2,898,416.53)
6. Total (Sum lines A1 thru A5c)		12,199,296.54	5.92%	12,921,582.54	4.31%	13,478,437.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,806,043.00		4,629,363.16
b. Step & Column Adjustment				(251,679.84)		(157,489.21)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				75,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,806,043.00	(3.68%)	4,629,363.16	(3.40%)	4,471,873.95
2. Classified Salaries						
a. Base Salaries				2,959,073.00		2,940,700.37
b. Step & Column Adjustment				(68,372.63)		(8,846.84)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,959,073.00	(.62%)	2,940,700.37	(.30%)	2,931,853.53
3. Employee Benefits	3000-3999	3,054,758.00	(3.11%)	2,959,674.00	(1.60%)	2,912,392.00
4. Books and Supplies	4000-4999	488,899.43	(16.36%)	408,899.43	(19.56%)	328,899.43
5. Services and Other Operating Expenditures	5000-5999	1,224,707.33	2.00%	1,249,201.48	2.00%	1,274,185.51
6. Capital Outlay	6000-6999	45,824.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	875,043.00	(14.29%)	750,000.00	0.00%	750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,270.11)	0.00%	(100,270.11)	0.00%	(100,270.11)
9. Other Financing Uses						
a. Transfers Out	7600-7629	185,281.49	0.00%	185,281.49	0.00%	185,281.49
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,539,359.14	(3.81%)	13,022,849.82	(2.06%)	12,754,215.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,340,062.60)		(101,267.28)		724,221.43
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,595,271.82		2,255,209.22		2,153,941.94
2. Ending Fund Balance (Sum lines C and D1)		2,255,209.22		2,153,941.94		2,878,163.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,148,267.48		0.00		0.00
2. Unassigned/Unappropriated	9790	106,941.74		2,153,941.94		2,878,163.37
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,255,209.22		2,153,941.94		2,878,163.37
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,148,267.48		0.00		0.00
c. Unassigned/Unappropriated	9790	106,941.74		2,153,941.94		2,878,163.37
(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)		2,255,209.22		2,153,941.94		2,878,163.37
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.						
Expenditure adjustments in 2026-27 assumes a \$75,000 offset for Certificated retirement incentives and \$50,000 for Classified retirement incentives.						

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	235,953.00	2.00%	240,672.06	2.00%	245,485.50
2. Federal Revenues	8100-8299	319,194.05	1.27%	323,242.97	(7.17%)	300,054.28
3. Other State Revenues	8300-8599	2,425,153.55	(23.26%)	1,860,965.00	(3.13%)	1,802,639.00
4. Other Local Revenues	8600-8799	820,809.76	(15.78%)	691,325.24	5.59%	729,958.96
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	3,169,928.41	(9.40%)	2,872,020.28	.92%	2,898,416.53
6. Total (Sum lines A1 thru A5c)		6,971,038.77	(14.10%)	5,988,225.55	(.19%)	5,976,554.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,165,325.00		1,182,315.40
b. Step & Column Adjustment				16,990.40		32,465.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,165,325.00	1.46%	1,182,315.40	2.75%	1,214,780.76
2. Classified Salaries						
a. Base Salaries				836,839.78		863,555.53
b. Step & Column Adjustment				26,715.75		45,523.03
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	836,839.78	3.19%	863,555.53	5.27%	909,078.56
3. Employee Benefits	3000-3999	1,302,646.93	1.10%	1,317,021.53	1.81%	1,340,889.53
4. Books and Supplies	4000-4999	705,553.22	(15.00%)	599,721.22	(17.65%)	493,889.22
5. Services and Other Operating Expenditures	5000-5999	1,637,254.55	5.00%	1,719,117.28	5.00%	1,805,073.14
6. Capital Outlay	6000-6999	248,940.19	0.00%	248,940.19	0.00%	248,940.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	879,455.50	2.00%	897,044.61	2.00%	914,985.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	85,270.11	(3.90%)	81,941.06	(2.66%)	79,761.06
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)		6,861,285.28	.70%	6,909,656.82	1.41%	7,007,397.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		109,753.49		(921,431.27)		(1,030,843.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,998,864.41		2,108,617.90		1,187,186.63
2. Ending Fund Balance (Sum lines C and D1)		2,108,617.90		1,187,186.63		156,342.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,149,077.24		1,187,186.63		156,342.94
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(40,459.34)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,108,617.90		1,187,186.63		156,342.94
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	14,995,335.00	3.88%	15,577,416.14	3.78%	16,165,786.02
2. Federal Revenues	8100-8299	319,194.05	1.27%	323,242.97	(7.17%)	300,054.28
3. Other State Revenues	8300-8599	2,532,301.50	(22.38%)	1,965,643.39	(3.11%)	1,904,474.28
4. Other Local Revenues	8600-8799	1,323,504.76	(21.16%)	1,043,505.59	3.95%	1,084,676.92
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)		19,170,335.31	(1.36%)	18,909,808.09	2.88%	19,454,991.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,971,368.00		5,811,678.56
b. Step & Column Adjustment				(234,689.44)		(125,023.85)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				75,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,971,368.00	(2.67%)	5,811,678.56	(2.15%)	5,686,654.71
2. Classified Salaries						
a. Base Salaries				3,795,912.78		3,804,255.90
b. Step & Column Adjustment				(41,656.88)		36,676.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,795,912.78	.22%	3,804,255.90	.96%	3,840,932.09
3. Employee Benefits	3000-3999	4,357,404.93	(1.85%)	4,276,695.53	(.55%)	4,253,281.53
4. Books and Supplies	4000-4999	1,194,452.65	(15.56%)	1,008,620.65	(18.42%)	822,788.65
5. Services and Other Operating Expenditures	5000-5999	2,861,961.88	3.72%	2,968,318.76	3.74%	3,079,258.65
6. Capital Outlay	6000-6999	294,764.19	(15.55%)	248,940.19	0.00%	248,940.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,754,498.50	(6.12%)	1,647,044.61	1.09%	1,664,985.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,000.00)	22.19%	(18,329.05)	11.89%	(20,509.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	185,281.49	0.00%	185,281.49	0.00%	185,281.49
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)		20,400,644.42	(2.29%)	19,932,506.64	(.86%)	19,761,613.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,230,309.11)		(1,022,698.55)		(306,622.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,594,136.23		4,363,827.12		3,341,128.57
2. Ending Fund Balance (Sum lines C and D1)		4,363,827.12		3,341,128.57		3,034,506.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,149,077.24		1,187,186.63		156,342.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,148,267.48		0.00		0.00
2. Unassigned/Unappropriated	9790	66,482.40		2,153,941.94		2,878,163.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,363,827.12		3,341,128.57		3,034,506.31
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	2,148,267.48		0.00		0.00
c. Unassigned/Unappropriated	9790	106,941.74		2,153,941.94		2,878,163.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(40,459.34)		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)		2,214,749.88		2,153,941.94		2,878,163.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.86%		10.81%		14.56%
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):						
AJ						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		427.70		414.54		400.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,400,644.42		19,932,506.64		19,761,613.76
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)		20,400,644.42		19,932,506.64		19,761,613.76
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)		816,025.78		797,300.27		790,464.55
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)		816,025.78		797,300.27		790,464.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYP Backup
2025-26 Budget Development

Revenue Projections Unrestricted		2025-26	2026-27	2027-28	Notes
8010-8099					
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00	LCFF Calculator
	Education Protection Act	92,766.00	89,506.00	86,320.00	LCFF Calculator
	Property Taxes	14,070,565.00	14,634,762.16	15,221,795.78	2024-25, 2025-26 and 2026-27 assume a 4.0% increase.
	Total	14,786,376.00	15,347,313.16	15,931,160.78	
8100-8299					
Federal Revenues		0.00	0.00	0.00	
8300-8599					
State Revenues					Current numbers based on SSCAL Dartboard. 2025-26 - \$39.09/K-8 (297.67), \$75.31/9-12 (150.52) 2026-27 - \$40.27/K-8 (265.08), \$77.58/9-12 (142.88) 2027-28- \$41.65/K-8 (261.32). \$80.23/9-12 (133.48)
	Mandated Cost Block Grant	22,972.00	21,758.00	21,592.00	
	Lottery (1100)	82,855.51	77,920.00	75,406.00	\$191 per projected P-Annual ADA (per SSCAL). Projection based on current enrollment projections.
	Total	105,827.51	99,678.00	96,998.00	
8600-8799					
Other Local	Leases and Rentals (8650)	124,392.00	126,879.84	129,417.44	CAPSLO \$56,016, CTA \$7,286, Christmas Market \$20,000, SLO SELPA \$41,090 - Assumes 2% Increase
	Interest (8660)	200,000.00	200,000.00	200,000.00	Holding Account Bank Interest based on 2024/25
	Gains or Losses on Investments	-100,000.00	-100,000.00	-100,000.00	Fair Market Value Adjustments
	Diablo (8684)	61,649.00	0.00	0.00	Senate Bill 1090. Revenues are depleting.
	Donations (8694)	53,500.00	35,000.00	35,000.00	We usually receive between \$25,000 and \$45,000 in donations each year.
	Stale Dated Warrants (8698)	361.00	300.00	300.00	
	Other Local (8699)	93,000.00	70,000.00	70,000.00	MAA Reimbursement, Other Misc Reimbursements, Transportation, CESD Transportation
	Tuition (8710)	17,770.00	25,000.00	25,000.00	Interdistrict Transfers
	Total	450,672.00	357,179.84	359,717.44	
	Contributions	-2,765,420.50	-2,130,227.00	-2,578,631.00	Historically, the district has contributed \$1.8 million to \$2.2 million dollars.
8900-8929					
Transfers In		0.00	0.00	0.00	
Total Revenue		12,577,455.01	13,673,944.00	13,809,245.22	

Revenue Projections Restricted		2025-26	2026-27	2027-28	Notes
8010-8099					
LCFF/Revenue Limit	State Revenues	235,953.00	240,672.06	245,485.50	Special Ed (OB 8097), based on SLOCOE's projections for 2025-26. 2026-27 and 2027-28 assume a 2% increase.
8100-8299					
Federal Revenues	Special Ed (3310)	99,000.00	100,980.00	102,999.60	Based on SLOCOE's projections for 2025-26. 2026-27 and 2027-28 assume a 2% increase.
	Special Ed (3311)	1,400.00	1,400.00	1,400.00	Flat funding assuming these are ongoing funds
	Special Ed Preschool (3315)	4,500.00	4,747.50	5,008.61	Assumes a 2% increase for each year
	Special Ed (3327)	5,686.00	5,686.00	5,686.00	Flat funding assuming these are ongoing funds
	Title I (3010)	143,000.00	145,860.00	148,777.20	Assumes a 2% increase for each year
	Title II (4035)	20,000.00	20,000.00	20,000.00	Flat funding
	Title III (4203)	25,000.00	25,000.00	25,000.00	Flat funding
	Homeless Child Ed. Grant (5630)	29,059.60	29,059.60	0.00	Grant Ends in 2026/27
	Total	327,645.60	332,733.10	308,871.41	
8300-8599					
State Revenues	Expanded Learning (ELOP 2600)	450,000.00	425,000.00	425,000.00	Based on prior year P-2 ADA and TK/K-6 UPP
	UPK (6053)	26,357.75	0.00	0.00	One time funding going away in 2026-27. (Deferred Revenue in 2025-26)
	Lottery (6300)	33,704.39	30,679.05	29,689.40	\$82 per ADA
	ASES (6010)	123,669.00	123,669.00	123,669.00	Flat fundng. Reduced in 2025-26 from prior year due to low attendance in program at SLMS.
	GSPP Grant (6383)	84,728.00	75,000.00	42,830.00	Based on allocation and grant budget.
	CTE Grant (6387)	305,518.00	100,000.00	100,000.00	
	SpEd State Mental Health (6546)	24,000.00	24,000.00	24,000.00	Flat funding
	Sped Early Int Preschool (6547)	21,557.00	21,557.00	21,557.00	Flat funding
	Prop 28 Arts & Music (6770)	80,000.00	80,000.00	80,000.00	Flat funding based on allocation
	Ag Incentive Grant (7010)	20,000.00	20,000.00	20,000.00	Flat funding
	Equity Multiplier (7399)	69,953.80	50,000.00	50,000.00	Assuming we will continue to receive funding based on direction from SLOCOE.
	STRS On Behalf (7690)	517,002.00	475,000.00	475,000.00	Pass through Resource
	H2S Transportation Reimb (9723)	215,916.00	215,916.00	215,916.00	Based on Principal Apportionment data.
	Total	1,972,405.94	1,640,821.05	1,607,661.40	
8600-8799					
Other Local	TUPE (6690)	72.01	0.00	0.00	
	Special Ed (6500 Ob 8699)	41,109.00	43,139.00	45,169.00	Contracting with Cayucos/Psychologist
	SIPE (9055)	13,000.00	13,000.00	13,000.00	Flat Funding
	Special Ed (6500 Ob 8792)	322,661.00	329,114.22	335,696.50	Based on SLOCOE's projections for 2025-26. 2026-27 and 2027-28 assume a 2% increase.
	K-16 SWF (9372)	124,496.00	0.00	0.00	Based on Allocation and Grant Budget - Cycle 2 in 2025-26
	K-12 SWF (9392)	86,500.00	100,000.00	100,000.00	Round 6 in 2025-26. Round 7 in 2026-27. Assumes Round 8 in 2027-28.
	Local Ed Medical Billing (9640)	37,855.00	0.00	0.00	No longer participating in MAA Reimbursement program but still receiving from prior years
	Student Run Enterprises (9871)	150,000.00	175,000.00	200,000.00	Based on prior year revenues. Assumes slight increase in production year over year.
	Total	775,693.01	660,253.22	693,865.50	
	Contributions	2,765,420.50	2,130,227.00	2,578,631.00	
Total Revenue		6,077,118.05	5,004,706.43	5,434,514.82	

Expenditure Projections Unrestricted		2025-26	2026-27	2027-28	Notes
1000-1999	Certificated Salaries	4,816,981.00	4,908,791.76	5,015,801.76	2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26.
2000-2999	Classified Salaries	2,918,916.00	3,022,859.47	3,088,526.83	2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26.
3000-3999	Benefits	3,211,880.00	3,291,440.89	3,360,335.72	STRS - 19.10% - 2025-26 - 2027-28. PERS - 26.81% for 2025-26, 26.90% for 2026-27 and 27.80% - 2027-28. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	394,602.00	269,602.00	144,602.00	2025-26 includes curriculum adoptions at all school sites. 2026-27 and 2027-28 assumes no expense for Curriculum. Adjusted line items per the needs of the district.
5000-5999	Services and Other Operating Expenditures	1,188,932.00	1,212,710.64	1,236,964.85	Adjusted line items per the needs of the district. Increased 2026-27 and 2027-28 to account for increased costs of utilities.
6000-6999	Capital Outlay	35,000.00	0.00	0.00	Board Authorized Expenses
7100-7299, 7400-7499	Other Outgo	851,585.00	750,000.00	750,000.00	SLCUSD/Cayucos agreement - estimated/SpEd - Decreased based on actual costs of students transferring
7300-7399	Transfer of Indirect Costs	-81,581.00	-81,581.00	-81,581.00	Flat
7600-7629	Transfers Out	75,000.00	0.00	0.00	
Total Expenditures		13,411,315.00	13,373,823.76	13,514,650.16	

Expenditure Projections Restricted		2025-26	2026-27	2027-28	Notes
1000-1999	Certificated Salaries	996,806.00	1,074,167.00	1,098,161.30	2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26.
2000-2999	Classified Salaries	880,714.00	871,071.58	885,743.50	2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26. Decrease in 2026-27 is due to depletion of UPK funds. Expense goes back to Unrestricted.
3000-3999	Benefits	1,355,761.00	1,390,121.37	1,421,312.81	STRS - 19.10% - 2025-26 - 2027-28. PERS - 26.81% for 2025-26, 26.90% for 2026-27 and 27.80% - 2027-28. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	818,446.00	650,000.00	650,000.00	Decreased site discretionary expenditures as restricted funds deplete.
5000-5999	Services and Other Operating	1,103,606.00	900,000.00	900,000.00	Adjusted line items per the needs of the district.
6000-6999	Capital Outlay	252,000.00	215,916.00	215,916.00	Creative Bus Sales for Diesel Buses, Enterprise Contract in 2025-26.
7100-7299, 7400-7499	Other Outgo	872,057.50	700,000.00	700,000.00	Special Ed payments to SLCUSD/SLOCOE - Decreased Expenses in 2026-27 and 2027-28 based on reducing out of district placement costs
7300-7399	Transfer of Indirect Costs	66,581.00	63,251.95	61,071.95	Decreased from 9.39% to 8.83%
7600-7629	Other Uses	0.00	0.00	0.00	
Total Expenditures		6,345,971.50	5,864,527.90	5,932,205.56	

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				
011 GENERAL FUND								
Expenditure Detail	4,500.00	0.00	0.00	(15,000.00)				
Other Sources/Uses Detail					0.00	185,281.49		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,500.00)	15,000.00	0.00				
Other Sources/Uses Detail					110,281.49	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					75,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,500.00	(4,500.00)	15,000.00	(15,000.00)	185,281.49	185,281.49		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)						
District Regular	434.28		427.70			
Charter School	0.00		0.00			
Total ADA	434.28		427.70	(1.5%)	Met	
1st Subsequent Year (2026-27)						
District Regular	422.06		414.54			
Charter School	0.00		0.00			
Total ADA	422.06		414.54	(1.8%)	Met	
2nd Subsequent Year (2027-28)						
District Regular	407.96		400.44			
Charter School	0.00		0.00			
Total ADA	407.96		400.44	(1.8%)	Met	

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	462.00	455.00		
	Charter School		0.00		
	Total Enrollment	462.00	455.00	(1.5%)	Met
1st Subsequent Year (2026-27)	District Regular	449.00	441.00		
	Charter School		0.00		
	Total Enrollment	449.00	441.00	(1.8%)	Met
2nd Subsequent Year (2027-28)	District Regular	434.00	426.00		
	Charter School		0.00		
	Total Enrollment	434.00	426.00	(1.8%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	445	488	
Charter School			
Total ADA/Enrollment	445	488	91.2%
Second Prior Year (2023-24)			
District Regular	456	489	
Charter School			
Total ADA/Enrollment	456	489	93.3%
First Prior Year (2024-25)			
District Regular	448	478	
Charter School	0		
Total ADA/Enrollment	448	478	93.7%
Historical Average Ratio:			92.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	428	455		
Charter School	0	0		
Total ADA/Enrollment	428	455	94.1%	Not Met
1st Subsequent Year (2026-27)				
District Regular	415	441		
Charter School	0	0		
Total ADA/Enrollment	415	441	94.1%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	400	426		
Charter School		0		
Total ADA/Enrollment	400	426	93.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district has seen an increase in % of ADA since 2022-23. This trend has continued into 2025-26.

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)	14,786,375.81	14,759,382.00	(.2%)	Met
1st Subsequent Year (2026-27)	15,347,313.16	15,336,744.08	(.1%)	Met
2nd Subsequent Year (2027-28)	15,931,160.78	15,920,300.52	(.1%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	8,763,125.13	11,172,710.13	78.4%
Second Prior Year (2023-24)	9,602,209.46	11,333,150.83	84.7%
First Prior Year (2024-25)	10,047,530.10	13,581,600.69	74.0%
	Historical Average Ratio:		79.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	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):	75.0% to 83.0%	75.0% to 83.0%	75.0% to 83.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	10,819,874.00	13,354,077.65	81.0%	Met
1st Subsequent Year (2026-27)	10,529,737.53	12,837,568.33	82.0%	Met
2nd Subsequent Year (2027-28)	10,316,119.48	12,568,934.31	82.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	327,645.00	319,194.05	-2.6%	No
1st Subsequent Year (2026-27)	332,733.10	323,242.97	-2.9%	No
2nd Subsequent Year (2027-28)	308,871.41	300,054.28	-2.9%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	2,078,232.55	2,532,301.50	21.8%	Yes
1st Subsequent Year (2026-27)	1,740,499.05	1,965,643.39	12.9%	Yes
2nd Subsequent Year (2027-28)	1,704,659.40	1,904,474.28	11.7%	Yes

Explanation:
(required if Yes)

Projections for Unrestricted State Revenues (Mandated Cost Block Grant and Lottery) are slightly higher than projected at budget development in 2026-27 and 2027-28. Projections for Restricted State Revenues (ELOP, Home to School Transportation Reimbursement, Prop 28) are also higher than projected at budget development in current year as well as 2026-27 and 2027-28. Revenues are projected conservatively at budget development and then revised at first interim as more information becomes available.

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

Current Year (2025-26)	1,226,365.01	1,323,504.76	7.9%	Yes
1st Subsequent Year (2026-27)	1,017,433.06	1,043,505.59	2.6%	No
2nd Subsequent Year (2027-28)	1,053,582.94	1,084,676.92	3.0%	No

Explanation:
(required if Yes)

The district has seen an increase in donations from the community in the current year on the Unrestricted side. The increase in funds on the Restricted side is a result of adding another Student Run Enterprise (floral) as well as adjusting budgets to include carryover from 2024-25.

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

Current Year (2025-26)	1,213,048.00	1,194,452.65	-1.5%	No
1st Subsequent Year (2026-27)	999,926.00	1,008,620.65	.9%	No
2nd Subsequent Year (2027-28)	999,926.00	822,788.65	-17.7%	Yes

Explanation:
(required if Yes)

2027-28 assumes no expense for Curriculum adoptions and a decrease to site discretionary expenditures as restricted funds deplete.

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

Current Year (2025-26)	2,320,538.00	2,861,961.88	23.3%	Yes
1st Subsequent Year (2026-27)	2,236,662.06	2,968,318.76	32.7%	Yes
2nd Subsequent Year (2027-28)	2,263,395.30	3,079,258.65	36.0%	Yes

Explanation:
(required if Yes)

The district saw an increase in expenses in the Special Education program. As this trend continues into 2025-26 budgets have been adjusted accordingly. We also increased our utilities by 10%.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	3,632,242.56	4,175,000.31	14.9%	Not Met
1st Subsequent Year (2026-27)	3,090,665.21	3,332,391.95	7.8%	Not Met
2nd Subsequent Year (2027-28)	3,067,113.75	3,289,205.48	7.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	3,533,586.00	4,056,414.53	14.8%	Not Met
1st Subsequent Year (2026-27)	3,236,588.06	3,976,939.41	22.9%	Not Met
2nd Subsequent Year (2027-28)	3,263,321.30	3,902,047.30	19.6%	Not Met

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

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

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

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

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

Projections for Unrestricted State Revenues (Mandated Cost Block Grant and Lottery) are slightly higher than projected at budget development in 2026-27 and 2027-28. Projections for Restricted State Revenues (ELOP, Home to School Transportation Reimbursement, Prop 28) are also higher than projected at budget development in current year as well as 2026-27 and 2027-28. Revenues are projected conservatively at budget development and then revised at first interim as more information becomes available.

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

The district has seen an increase in donations from the community in the current year on the Unrestricted side. The increase in funds on the Restricted side is a result of adding another Student Run Enterprise (floral) as well as adjusting budgets to include carryover from 2024-25.

- 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)

2027-28 assumes no expense for Curriculum adoptions and a decrease to site discretionary expenditures as restricted funds deplete.

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

The district saw an increase in expenses in the Special Education program. As this trend continues into 2025-26 budgets have been adjusted accordingly. We also increased our utilities by 10%.

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.

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	582,647.24	651,334.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		621,881.00

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)])
X	Other (explanation must be provided)

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

The district met the required minimum contribution.

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)	10.9%	10.8%	14.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	3.6%	4.9%

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)	(1,340,062.60)	13,539,359.14	9.9%	Not Met
1st Subsequent Year (2026-27)	(101,267.28)	13,022,849.82	.8%	Met
2nd Subsequent Year (2027-28)	724,221.43	12,754,215.80	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district continues to see deficit spending in current year due to increased expenses in Special Education and staffing. The district has offered a \$25,000 early retirement incentive and plans to reduce staffing expenses through attrition. We have also formed a Budget Advisory Committee and have created a plan for budget reductions. 2026-27 and 2027-28 assume three retirements on the Certificated side and two Classified. These assumptions are conservative.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	4,363,827.12	Met
1st Subsequent Year (2026-27)	3,341,128.57	Met
2nd Subsequent Year (2027-28)	3,034,506.31	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)

District met this standard.

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	4,277,455.32	Met

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

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

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

Explanation:
(required if NOT met)

District met this standard.

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.)	428	415	400
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):

AJ

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	20,400,644.42	19,932,506.64	19,761,613.76
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)	20,400,644.42	19,932,506.64	19,761,613.76

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	816,025.78	797,300.27	790,464.55
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)	816,025.78	797,300.27	790,464.55

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,148,267.48	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	106,941.74	2,153,941.94	2,878,163.37
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)	(40,459.34)	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)	2,214,749.88	2,153,941.94	2,878,163.37
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.86%	10.81%	14.56%
District's Reserve Standard (Section 10B, Line 7):	816,025.78	797,300.27	790,464.55
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATAENTRY: 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)

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(2,765,420.50)	(3,169,928.41)	14.6%	404,507.91	Not Met
1st Subsequent Year (2026-27)	(2,130,227.00)	(2,872,020.28)	34.8%	741,793.28	Not Met
2nd Subsequent Year (2027-28)	(2,578,631.00)	(2,898,416.53)	12.4%	319,785.53	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)	228,290.00	185,281.49	-18.8%	(43,008.51)	Not Met
1st Subsequent Year (2026-27)	0.00	185,281.49	New	185,281.49	Not Met
2nd Subsequent Year (2027-28)	0.00	185,281.49	New	185,281.49	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

Unexpected expenses in Special Education have increased the contribution from the unrestricted general fund in the current year. This increase has been adjusted and projected in the subsequent two fiscal years.

- 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)

The district met this standard.

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

Explanation:
(required if NOT met)

Reimbursements for the cafeteria fund have come in higher than expected at budget development. As a result the contribution to Fund 13 has been decreased. Transfer to Fund 17 for Technology has also been reduced.

- 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)

Other Long-term Commitments (continued):

Has total annual payment increased over prior year (2024-25)?

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)

Bond payments are made through the San Luis Obispo County Assessors Office.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

- 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

0.00	0.00

- 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.

- 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

- 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)

0.00	0.00

- 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)

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B)

First Interim

3

Self-Insurance Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

b. Amount contributed (funded) 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

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	44.00	41.00	38.00	36.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

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

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)?

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	63.00	60.00	60.00	60.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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	8.00	8.00	8.00	8.00

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
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

California Dept of Education
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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?

No

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

No

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

No

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

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

SACS Web System - SACS V14
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40-75465-0000000

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

Coast Unified

San Luis Obispo County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9791	6010	9791	\$30,030.01
13-5370-0-0000-0000-9791	5370	9791	(\$9,839.00)
13-5467-0-0000-0000-9791	5467	9791	(\$6,720.00)

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	1400	(\$1,073.00)
Explanation: This account will be corrected for 2nd Interim.		
01	6500	(\$40,459.34)
Explanation: This account was affected because of an audit adjustment for 2024/25 and will be corrected at 2nd Interim.		
Total of negative resource balances for Fund 01		(\$41,532.34)
13	5310	(\$187.00)
Explanation: This account was affected because of an audit adjustment for 2024/25 and will be corrected at 2nd Interim.		
Total of negative resource balances for Fund 13		(\$187.00)

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

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

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$1,073.00)
Explanation: This account will be corrected for 2nd Interim.			
01	6500	9790	(\$40,459.34)
Explanation: This account was affected because of an audit adjustment for 2024/25 and will be corrected at 2nd Interim.			
13	5310	9790	(\$187.00)
Explanation: This account was affected because of an audit adjustment for 2024/25 and will be corrected at 2nd Interim.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment E of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) **Exception**

FORM	DEPENDENT ON FORM/GL
01CSI	01I
01CSI	CASH
01CSI	MYPI

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

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

Passed

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

Coast Unified

San Luis Obispo County

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Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed