KASHIA ELEMENTARY SCHOOL
Everyday Counts

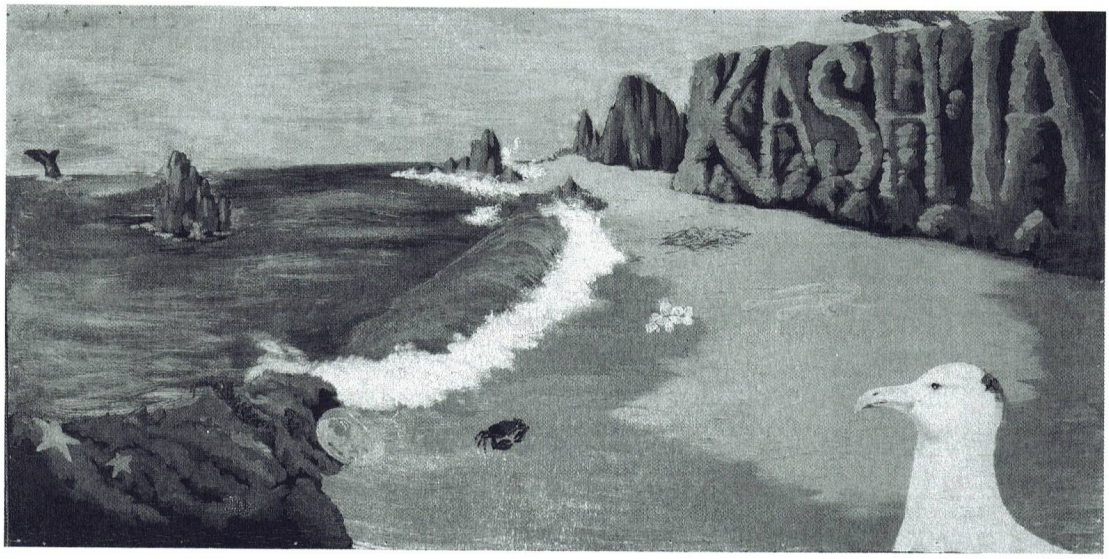
KASHIA ELEMENTARY SCHOOL DISTRICT

2025-26

First Interim Report

Adopted during the December 10, 2025 Regular Board Meeting

Prepared by Andrea Stubbs, Consultant; Ryland SBC



Kashia Elementary School District

December 10, 2025 Regular Board Meeting

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Kashia Elementary School District

2025-26 First Interim Report – Board Presentation

Prepared for: KESD Board of Trustees, December 10, 2025

Prepared by: Andi Stubbs, contracted Business Manager

1. *What is the First Interim Report?*

- The First Interim report is a snapshot in time of the local educational agency's (LEA's) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years.

- It is a time to adjust the budget based on the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.

- The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15.

2. *What has changed in the budget since the adoption of the 2025-26 Original Budget during the June 11, 2025 Regular Board meeting?*

Revenue:

- LCFF Sources – **net increase** of **$2,127** compared with the 2025-26 Original budget. The latest version of the Local Control Funding Formula (LCFF) calculator that is based upon the Governor's Enacted State Budget for 2025-26 has been used to calculate revenue from LCFF sources.
- Federal Revenue - **net decrease** of **$251**. This includes a decrease in REAP funding of $909.
- State Revenue - **net increase** of **$10,854**. Includes a $2,019 increase in funding from the new Student Support and Professional Development Block Grant. The STRS On-Behalf estimate has increased by $7,616. Other state revenue sources, such as Lottery funding and the Mandated Block Grant, have been updated to reflect the 2025-26 Enacted State Budget allocation factors.
- Local revenue - **net increase** of **$23,139**. This includes reductions in SELPA funding but also an estimated contribution of $37,983 in low-incidence funding (from SELPA) towards the cost of home-to-school transportation for a student in a special education placement. The Whale Tail grant of $36,097 is budgeted in the First Interim Report, as is $5,612 in rent received on the staff house.

Net change to Revenue: **Increase** of **$35,869.**

Expenses:

- Certificated Salaries - **net decrease** of **$5,177** due to final placements on the salary schedules for new hires (1.0 FTE Principal/Lead Teacher, and 1.0 FTE Classroom Teacher), and additional budget for extra days for the Superintendent.
- Classified Salaries - **net decrease** of **$10,500** due to mid-year savings on the vacant classified support (the position has been vacant since the beginning of the school year).
- Benefits - **net decrease** of **$2,092** based upon salary changes above.
- Books and Supplies - **net increase** of **$19,208**, due mainly to the budgeting of Whale Tail grant expenditures.
- Services and Operating Expenses **- net increase** of **$69,953**. Budgetary adjustments include a net increase of $53,000 for the Adroit transportation contract (mitigated by a contribution of low incidence funding from the SELPA), and an increase of $10,000 for the Whale Tail grant.
- Capital Outlay **- Net increase** of **$35,873** for the one-time purchase of the spinner toy, installation, and fiber wood chips.
- Other Outgo: No change.
- The CalPERS rate, Consumer Price Index (CPI), and other budgetary factors that are outlined in the full narrative and on the *School Services of California 2025-26 Enacted State Budget Dartboard* have been updated accordingly.

Net change to expenses: **Increase** of **$107,265.** $102,709 of this net increase is in restricted funding.

Contributions:

A contribution of $65,411 is budgeted for Special Education (SPED) due to less funding for SPED estimated for 2025-26; e.g. First Interim projections for SPED funding are $57,200 lower than in the 2025-26 Original Budget due to fewer students with Individual Education Plans, etc. It is anticipated that the final contribution will be less at year-end close due to the ongoing classified support vacancy and conservative budgets for speech services, etc. Staff will review SPED funding and expenses and make recommendations to reduce or eliminate the need for a contribution in the subsequent years. SELPA has committed to using low-incidence funds to offset the difference between the cost of the Adroit contract for home-to-school transportation and the amount the district was contributing for mileage and hotel reimbursement, less any carryover in SPED funding from the prior year.

3. *How do the changes described above impact the district's multi-year projection compared with the 2025-26 Original Budget?*

- More of a spending deficit is projected in 2025-26 due to the contribution budgeted for Special Education. Note: if the contribution can be reduced or eliminated in the current

and subsequent years, deficit spending will be reduced (and potentially eliminated in the two subsequent years).

- The Principal/Lead Teacher position was budgeted part-time in the 2025-26 Original Report for 2026-27 and 2027-28, but is eliminated completely in the 2025-26 First Interim Report and replaced potentially with a one-year Reading Specialist using the restricted Literacy grant funds, which expire June 30, 2027.

	2025-26	**2026-27**	**2028-29**
Original Budget :	($129,316)	($49,837)	($64,517)
First Interim Report:	($191,003)	($31,721)	($43,499)
Difference:	($ 67,629)	$18,116	$21,018

4. *What are some of the assumptions that go into building the multi-year projection?*

- Estimated revenue is based upon the most recent Local Control Funding Formula (LCFF) calculator, which is included in the full board packet. Revenue projections are also based on current allocations for federal and state funding. Local revenue (grants, donations) are budgeted as received.

- Expenditure assumptions include the following:
  - Salaries: Step and column cost increases in each year, and current/projected staffing levels – e.g. the Principal/Lead Teacher position is projected to be eliminated in 2026-27.
  - Benefits: 5% increase on health and welfare costs, and statutory costs (STRS, PERS, unemployment insurance) increases per the School Services of California Dartboard
  - Non-Personnel Costs: One-time expenditures for restricted resources are removed from the budget. The Consumer Price Index (CPI) increase is applied in each year per the School Services of California Dartboard

5. *As a reminder, what are the district's enrollment projections, and why is that information important?*

Table Based Upon 2025-26 Enrollment Data							
Grade:				**Year:**			
	2023-24	2024-25	**2025-26**	2026-27	2027-28	2028-29	2029-30
TK	0	0	**0**	0	0	0	0
K	3	0	**1**	0	0	0	0
1st	0	3	**0**	1	0	0	0
2nd	0	0	**3**	0	1	0	0
3rd	0	0	**0**	3	0	1	0
4th	2	0	**0**	0	3	0	1
5th	0	3	**0**	0	0	3	0
6th	0	0	**3**	0	0	0	3
7th	2	0	**0**	3	0	0	0
8th	1	2	**0**	0	3	0	0
Total Students:	8	8	**7**	7	7	4	4
Estimated ADA							
ADA at 95%	7.60	7.60	6.65	6.65	6.65	3.80	3.80
ADA at 90%	7.20	7.20	6.30	6.30	6.30	3.60	3.60
ADA at 85%:	6.80	6.80	5.95	5.95	5.95	3.40	3.40
ADA at 81% (2024-25 P-2):	6.48	6.48	5.67	5.67	5.67	3.24	3.24

- The district's funding levels are dependent upon student enrollment and average daily attendance.

- Districts with low enrollment are required to go into lapsation (in which the district is dissolved and its territory is annexed to one or more adjacent districts), e.g. when the average daily attendance of students is less than six in grades K-8. The 2024-25 P-2 ADA was **6.45** due to absences, etc.

- The county board of education may defer lapsation of any district for one year upon resolution of the governing board of the school district and written concurrence from the county superintendent of schools (there is no limit on the number of one-year deferrals that can be granted).

6. *What happens next?*

- Upon Board approval the 2025-26 First Interim Report will be submitted to the Sonoma County Office of Education (SCOE) for review/submission to the California Department of Education.

- The budget will be reviewed and updated again for the 2025-26 Second Interim, to be presented to the Board in March, 2025.

  - The Second Interim Report will include information based upon the Governor's Proposed State Budget for 2026-27.

Kashia Elementary School District
2025-26 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2025
Presented December 10, 2025

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the state budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Governor Gavin Newsom signed an on-time budget on June 27, 2025 along with several budget bills that maintained a majority of May Revision proposals while solving an $11.8 billion general fund deficit for 2025-26. The enacted budget incorporates the following:

- A mandatory withdrawal from the Public School System Stabilization Account (PSSSA) of $455 million in 2025-26
  - $405.3 million will be used to fund LCFF in 2025-26.
  - The mandatory withdrawal will exhaust the balance of the reserve account in 25-26
- A deferral of LCFF apportionments from June 2026 to July
  - The amount deferred is the lesser of $1.9 billion or the entire June apportionment, which is estimated to be approximately 2.9% of state aid disbursed through the principal apportionment.

While revised estimates of general fund revenues result in updated Proposition 98 guarantee levels of $119.9 billion for 24-25 and $114.6 billion for 25-26, the 25-26 budget appropriates the 24-25 level at $118 billion ($1.9 billion below the most recent calculation) in order to protect core program funding due to uncertainty in revenue estimates. Therefore, the enacted state budget provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year and two subsequent years:

Description	25-26	26-27	27-28
LCFF COLAs (24-25 Enacted Budget)	2.93%	3.08%	3.30%
LCFF COLAs (25-26 Gov. Proposal)	2.43%	3.52%	3.63%
LCFF COLAs (25-26 May Revision)	2.30%	3.02%	3.42%
LCFF COLAs (25-26 Enacted Budget)	2.30%	3.02%	3.42%

The enacted state budget fully funds the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30%.

Other Enacted State Budget Components

Illustrated below are the other major provisions relating to the enacted state budget.

- Maintains a 2.3% funded COLA for categorical programs that 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

- Maintains ongoing funding for full implementation of universal transitional kindergarten (TK) plus an additional $1.2 billion 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. This results in a TK average daily attendance unit increase from 24-25 of $2,468.

- Provides funding for the Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to no less than $1,575 as well as lowering the eligibility threshold for universal access by expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55% (prior threshold was 75%). In addition, the enacted state budget increases the minimum entitlement grant amount from $50,000 to $100,000 per LEA. The district has opted out of ELO-P funding for the budget year, due to implementation difficulties and challenges with meeting the required criteria.

- Provides one-time funding 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:
    - Professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners
    - Professional development for teachers on the Mathematics Framework
    - Teacher recruitment and retention strategies
    - Career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education.

  The amount the district will receive is approximately $313 per ADA reported as of the 2024-25 second principal apportionment. Due to its uncertainty, the district did not include the proposed block grant in its adopted budget, but is incorporated in the first interim report.

- Maintains $378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year and one-time Universal School Meals Support Grant funds for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. The LREBG funding was included in the First Interim Report. Staff is reviewing the one-time Universal School Meals Support Grant.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued-up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
    - (i) High school districts with an average daily attendance greater than 300 pupils.
    - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
    - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.

- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Since the Public School System Stabilization Account (PSSSA) has a balance of $455 million in 2024-25, far below the 3% threshold, the 10% reserve cap will not be in effect for the 2025-26 fiscal year.

2025-26 Kashia Elementary School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 5.65 (excludes COE ADA of 0.0 for 2025-26).
  - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 6.51.

- The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 100%. The percentage will be revised based on actual data.

- Lottery revenue is estimated to be $190 per ADA for unrestricted purposes and $82 per ADA for restricted purposes.

- Transitional Kindergarten full implementation ratio "add-on" is $5,545 per transitional kindergarten ADA.

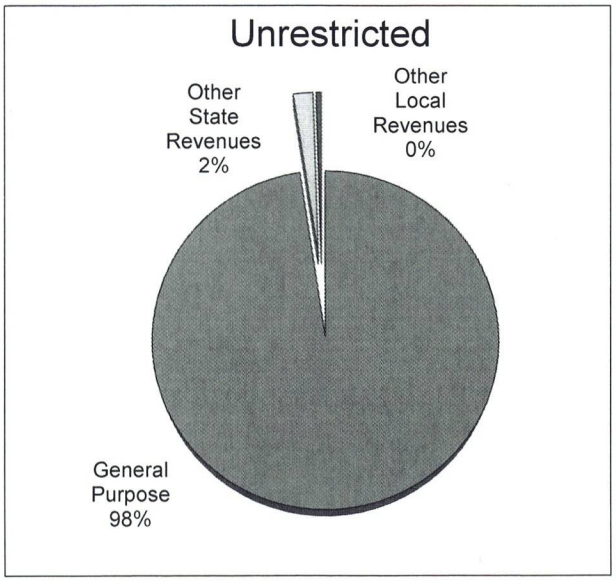
- Mandated Cost Block Grant is $39.09 for K-8 ADA and $76.48 for 9-12 ADA.

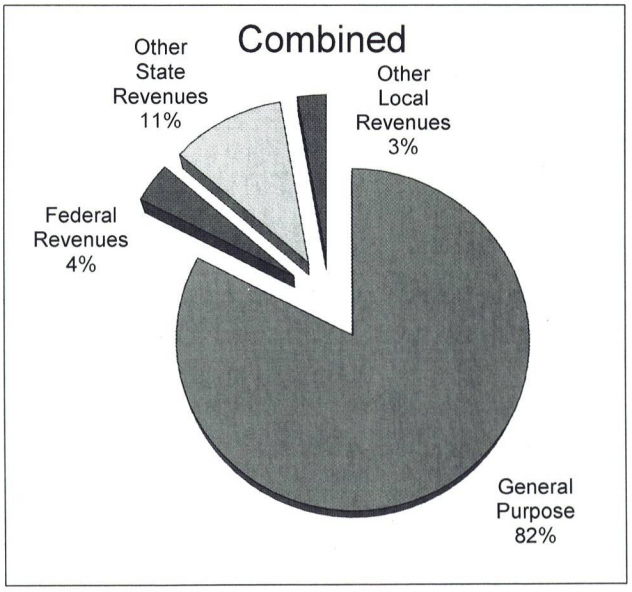
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	$314,895	$322,303
Federal Revenues	$79,968	$116,995
Other State Revenues	$1,296	$70,780
Other Local Revenues	$38,251	$219,999
TOTAL	**$434,410**	**$730,077**





Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the district's education protection account funds are budgeted in 2025-26. The amounts will be revised throughout the year based on information received from the State.

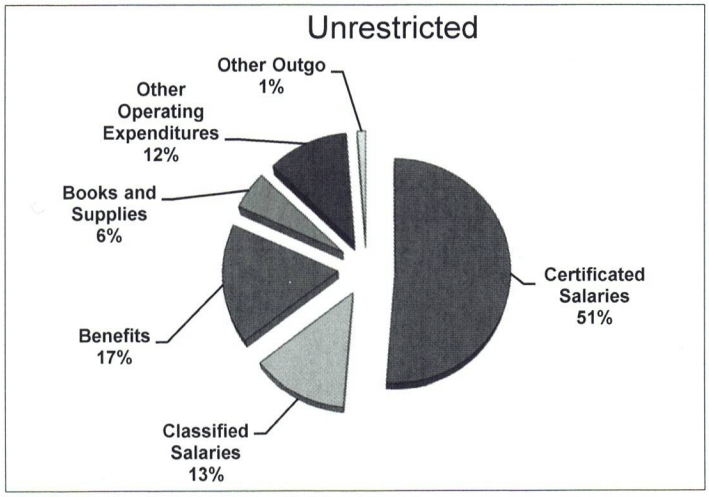
Education Protection Account (EPA) Budget ***2025-26 Fiscal Year***	
Description	Amount
BEGINNING BALANCE	$0
BUDGETED EPA REVENUES:	
Estimated EPA Funds	$6,087
BUDGETED EPA EXPENDITURES:	
Certificated Instructional Salaries	$6,087
Certificated Instructional Benefits	$0
TOTAL	$6,087
ENDING BALANCE	$0

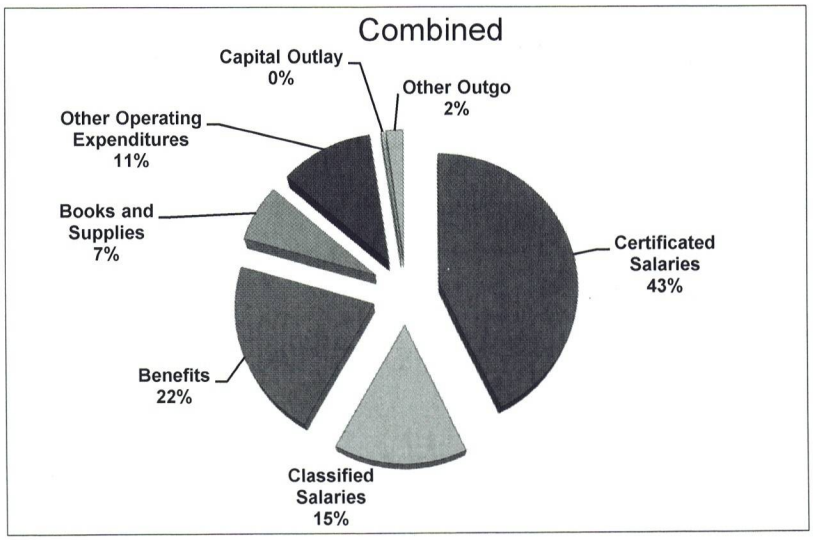
Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 81% of the district's unrestricted budget, and approximately 80% of the total General Fund budget.

Classified Salaries	$2,000	$46,152
Benefits (Payroll Taxes and Health & Welfare Contributions)	$68,406	$101,317
Books and Supplies	$30,254	$76,270
Other Operating Expenditures	$174,945	$421,632
Capital Outlay	$35,873	$35,783
Other Outgo	$3,542	$3,542
TOTAL	**$559,893**	**$934,569**

Following is a graphical representation of expenditures by percentage:





General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	$65,411
TOTAL CONTRIBUTIONS	**$65,411**

General Fund Summary

The district's 2025-26 General Fund projects a total operating unrestricted deficit of $191,003, resulting in an estimated unrestricted ending fund balance of $669,842. The components of the district's total unrestricted/restricted fund balance are as follows: revolving cash & other nonspendables - $0,00; restricted programs - $363,551; assignments - $581,842; economic uncertainty - $88,000; unassigned - $0. Illustrated below is a detail description of the fund balance components.

Cash Flow

The district is anticipating having positive monthly cash balances during the 2025-26 school year, **Please note that the district has taken into account the June deferral noted above, as well as the prolonged federal government shutdown and the possibility of another federal government shutdown after January 31st.** As always, cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2023-24	Est. Net Change	2024-25
GENERAL (UNRESTRICTED & RESTRICTED)	$1,237,975	($204,582)	$1,033,393
DEFERRED MAINTENANCE	$0	$0	$0
CAPITAL OUTLAY	$1,024	$0	$1,024
TOTAL	**$1,238,999**	($204,582)	**$1,034,417**

Multiyear Projection

General Planning Factors:
Illustrated below are the latest primary funding factors relating to the enacted state budget.

Planning Factor	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	$195	$190	$190	$190
Lottery – Prop. 20 per ADA	$88	$82	$82	$82
Universal TK/ADA w/o 10:1 Ratio Add-On	$3,077	N/A	N/A	N/A
Universal TK/ADA w/ 10:1 Ratio Add-On	N/A	$5,545	$5,712	$5,907
Mandate Block Grant for Districts: K-8 per ADA	$38.21	$39.09	$40.27	$41.65
Mandate Block Grant for Districts: 9-12 per ADA	$73.62	$76.48	$78.79	$81.48
Mandate Block Grant for Charters: K-8 per ADA	$20.06	$20.52	$21.14	$21.86

Mandate Block Grant for Charters: 9-12 per ADA	$55.76	$58.21	$59.97	$62.02
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

Revenue Assumptions:
Per enrollment trends, the district continues to anticipate decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:
Certificated step and column costs are expected to increase by approximately 2% each year. Unrestricted certificated salaries include a reduction of the Principal/Lead Teacher position in 2026-27. Classified step costs are expected to increase by 2% each year. Restricted certificated and classified expenditures are estimated to decrease for the two subsequent years, primarily due to program adjustments.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease in the two subsequent years primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs are not charged to restricted programs. A contribution to Special Education is expected in the current and subsequent two years due to increased costs.

Estimated Ending Fund Balances:
During 2026-27, the district estimates that the unrestricted/restricted General Fund is projected to deficit spend by $204,582, resulting in an ending General Fund balance of approximately $1,033,393.

During 2027-28, the district estimates that the unrestricted/restricted General Fund is projected to deficit spend by $234,000 resulting in an ending General Fund balance of $799,393.

Illustrated below are the components of fund balance for the current and two subsequent years that show the amounts over the State mandated reserve of 5% percent, or $88,000 of total General Fund outgo:

Description	2025-26	2026-27	2027-28
Assigned for the projected unrestricted deficit and unexpected expenses, e.g. SPED/legal/operational costs; and facilities needs	$581,842	$550,121	$506,622
Amount Disclosed per SB 858 Requirements	**$581,842**	**$550,121**	**$506,622**
Nonspendable Reserves	$0	$0	$0
Restricted Reserves	$363,551	$161,272	$74,924
Committeed Reserves	$0	$0	$0
State Reserve for Economic Uncertainty (REU)	$88,000	$88,000	$88,000
Estimated Ending Fund Balance	*$1,033,393*	*$799,393*	*$669,546*

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years (positive certification).

CALIFORNIA COUNTY
SUPERINTENDENTS

The Common Message

2025-26 First Interim Report

BASC

Business and Administration
Services Committee

(17)

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

The Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 26-07 for reading in conjunction with the Common Message, which includes guidance specific to Sonoma County LEAs.

Background

Since May 2008, county office of education (COE) chief business officials (CBOs) have collaborated to develop common messages to guide districts in crafting assumptions for their budget and interim reports. The Business and Administration Services Committee (BASC) supports this endeavor by providing COE CBOs with a uniform common message based on assumptions used by the California Department of Finance (DOF).

The Business Administration Services Committee (BASC) would like to thank the DOF, State Board of Education (SBE), California Department of Education (CDE), Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the "Sources" section of this message for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs, which then tailor this guidance to the unique circumstances of the local educational agencies (LEAs) in their respective counties. Even within a single county, the guidance may vary considerably based on each district's educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a specific LEA should refer to the information released by the COE in the county where that LEA is located.

Key Guidance Based on the 2025-26 Adopted State Budget

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%. Additionally, the 2025-26 State Budget includes one-time funding of $590.6 million to account for the 55% UPP change for Rate 1. It also allocates $10.4 million to increase the minimum entitlement grant amount from $50,000 to $100,000 per LEA. To allow time for new Rate 1 LEAs to expand their programs to serve additional students, LEAs are granted a grace period for compliance with the requirement for universal access. Starting in 2025-26, LEAs that are new to Rate 1 will be audited for compliance with their prior-year Rate 2 requirements during their first year of eligibility for Rate 1 funding, and will be audited for compliance with Rate 1 requirements each year thereafter

- 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 and continuing through 2028-29. Of this amount, $5 million is allocated for a public outreach campaign and grant management system. Also includes $70 million in one-time Proposition 98 funding to increase funding for the Teacher Residency Grant Program, and $30 million of one-time Proposition 98 funding to extend the timeline of the existing National Board Certification Incentive Program to encourage teachers to serve in high-poverty schools.

- 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. The CDE calculated the block grant to be $313.08 per ADA reported as of the 2024-25 second principal apportionment.

- Maintains $378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page: https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp .

- 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.

Planning Factors for 2025-26 and Multiyear Projections

Following are key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	$190.00	$190.00	$190.00
Proposition 20 per ADA	$82.00	$82.00	$82.00

Minimum Wage	$16.90[1]	$17.40[2]	$17.80[3]
Universal TK/ADA LCFF add-on	$5,545.00	$5,712.00	$5,907.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	$39.09	$40.27	$41.65
Grades 9-12 per ADA	$76.48	$78.79	$81.48
Charter Schools			
Grades K-8 per ADA	$20.52	$21.14	$21.86
Grades 9-12 per ADA	$58.21	$59.97	$62.02

[1]Effective January 1, 2026, [2]Effective January 1, 2027, [3]Effective January 1, 2028.

Federal Funding Uncertainties

Federal funding for public education continues to evolve. The federal government is taking unprecedented and unpredictable actions that affect the education community. LEAs can view the latest guidance from the CDE at the following web page: https://www.cde.ca.gov/nr/fa/

Due to the current federal shutdown, federal agencies may be short staffed. Depending on the federal program and the length of the shutdown, LEAs could eventually have issues accessing certain federal funds. Therefore, LEAs should analyze cash on hand to determine if short-term financing is required. It is not known how long the shutdown will last. Once the federal government reopens, expect a delay before operations resume.

Deficit Spending

Declining enrollment, coupled with the expiration of federal one-time funds, may result in deficit spending for many school districts. It is essential to distinguish between ongoing structural deficits and one-time shortfalls. As districts work to balance their budgets, any significant reductions shown in multiyear financial projections should be supported by concrete spending reduction plans or accompanied by a fiscal solvency statement that outlines the governing board's commitment to future corrective actions.

To maintain financial health, districts should conduct monthly cash flow analyses to monitor trends and proactively address potential cash shortages. For guidance, refer to FCMAT's April 2020 fiscal alert about effective cash management during uncertain times.

As fund balances potentially decline, districts must exercise caution when allocating resources for long-term commitments, including negotiated salary increases. Modest revenue gains from

the cost-of-living adjustment (COLA) may be offset by declining enrollment and rising payroll costs, including increases in retirement and health benefit rates. Each district's capacity to implement and sustain salary increases will depend on its unique financial position. Economic trends also suggest that the LCFF COLA for 2026-27 could be lower than what is included in the LCFF planning factors. Districts should consider creating alternative scenarios that assume a lower COLA in the subsequent years.

Because deficit spending erodes fund balance reserves, it is critical to maintain substantial reserves to buffer against future economic downturns. The Government Finance Officers Association recommends reserves of at least 17%, which typically equals two months of salary expenditures for most organizations. Although school districts may be subject to reserve cap limitations on assigned and unassigned fund balances during periods of strong state revenue, it remains prudent to regularly review overall reserves to ensure long-term fiscal stability. Note that the reserve cap is not applicable for 2025-26 but may be reinstated in future years.

Considerations for Reductions in Force

Declining enrollment and the end of substantial amounts of one-time funding have most LEAs in an unsustainable deficit-spending scenario. Any structural deficit, in which ongoing expenditures exceed ongoing revenues, must be corrected sooner rather than later to avoid fiscal distress.

The first interim report is the version of the LEA's budget that provides the information needed to determine the amount of expenditure reductions an LEA should implement for the following fiscal year. The largest expense in an LEA is salaries and the associated benefits. If the first interim report indicates a structural deficit, identifying the total dollar amount of reductions that need to be implemented by July 1, 2026, is critical because the layoff provisions in statute are unforgiving. Education Code 44949 for certificated staff and 45117 for classified staff govern the process for layoffs, specifying a notification date of March 15th for both certificated and classified positions.

The governing board of an LEA will need time to review many options for reductions and take appropriate action. With the complexities of credentialing needs, seniority lists, bumping rights, enrollment projections by school sites, master schedules, and so on, it is imperative that reductions in force and notifications to employees by March 15th exceed the total amount of reductions needed for the following fiscal year.

Fiscal Stabilization Plan

A stabilization plan serves as a road map to restore fiscal solvency when a district's reserves are projected to fall below the state-required minimum (3% for most districts). Under AB 1200 and AB 2756, county offices of education are required to ensure that each district that has a negative or qualified budget certification develops and implements a stabilization plan to demonstrate how it will regain and maintain fiscal health.

The plan must clearly show how the district will:

- Eliminate ongoing structural deficits.
- Rebuild reserves to at least the state-required minimum.
- Maintain solvency across the three-year multiyear projection (MYP)

Although required for districts with qualified or negative budget certifications, a stabilization plan is also considered **best practice** for districts that have a structural deficit but are still meeting reserve requirements. Even when positive certification is possible, proactive planning helps an LEA do the following:

- Identify and address structural deficits early — before reserves are depleted.
- Avoid sudden, severe budget cuts by phasing in adjustments over time.
- Demonstrate fiscal responsibility to the board, staff, bargaining units, and the community.
- Strengthen credibility with oversight agencies, such as the COE, CDE, or FCMAT.
- Support long-term stability by aligning ongoing revenues and expenditures.

Key Elements of a Stabilization Plan

- Assessment of Current Condition — Identify the factors leading to fiscal distress, including enrollment and ADA trends, rising costs, and structural imbalances.
- Expenditure Reductions — Outline cost-saving measures such as staffing adjustments, program realignment, and operational efficiencies.
- Revenue Enhancements — Consider opportunities for additional funding, including grants, parcel taxes, or improved attendance recovery strategies
- Retirement Incentives — Evaluate potential cost savings from early retirement or separation incentives.
- Use of Reserves and One-Time Funds — Plan for strategic, temporary use of reserves while avoiding reliance on one-time funds for ongoing expenses.
- Timelines and Milestones — Establish clear deadlines for board approval, implementation of reductions, and progress benchmarks.
- Communication Plan — Ensure transparent communication with the board, staff, bargaining units, and the community to build trust and understanding.
- Oversight and Monitoring — Provide regular updates to the board and COE, with progress measured against specific targets.
- Reasonableness —Fiscal stabilization plans must be reasonable and include sufficient detail to allow oversight agencies to assess the reasonableness of the plan.

Districts must document assumptions (e.g., enrollment projections, COLA, step-and-column, benefit cost increases). Collaboration with labor groups is often necessary, particularly when expenditure reductions involve staffing. Long-term strategies, such as right-sizing operations in response to declining

enrollment, should be included. Conservative budgeting practices — such as avoiding overestimation of revenues or underestimation of expenditures — are essential.

Developing a stabilization plan requires difficult decisions, but thoughtful planning, transparency, and conservative financial management are critical to restoring confidence and ensuring long-term fiscal stability. Proactively adopting a plan, even when reserves are above the minimum, can prevent future crises and provide a structured path to sustainability.

Summary

This edition of the Common Message provides LEAs with data and guidance for the First Interim and related information for board presentations. The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. LEAs must navigate short-and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance, rising pension costs, inflationary pressures, and the expiration of one-time funds. Because each LEA's funding and program structure is unique, it remains essential for LEAs to continually assess local conditions, collaborate closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

SSC School District and Charter School Financial Projection Dartboard
2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

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

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	$195.37	$190.00	$190.00	$190.00	$190.00
	Restricted per ADA	$88.22	$82.00	$82.00	$82.00	$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	$38.21	$39.09	$40.27	$41.65	$43.03
	Grades 9-12 per ADA	$73.62	$76.48	$78.79	$81.48	$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.06	$20.52	$21.14	$21.86	$22.58
	Grades 9-12 per ADA	$55.76	$58.21	$59.97	$62.02	$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.50	$16.90	$17.40	$17.80	$18.30

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

[1]Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.
[2]Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is excluded in 2025-26.
[3]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.
[4]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.
[5]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.
[6]Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).
[7]Minimum wage rates are effective January 1 of the respective year.

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Kashia Elementary (70888) - 2025-26 First Interim Report				10.01.2025				
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	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	10.19	10.19	7.69	6.99	6.09	6.45	5.65	5.59
Combined Subtotal	10.19	10.19	7.69	6.99	6.09	6.45	5.65	5.59
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	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	10.19	7.69	6.99	6.09	6.45	5.65	5.59	5.66
Combined Subtotal	10.19	7.69	6.99	6.09	6.45	5.65	5.59	5.66
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	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	7.69	6.99	6.09	6.45	5.65	5.59	5.66	3.26
Combined Subtotal	7.69	6.99	6.09	6.45	5.65	5.59	5.66	3.26
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	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	9.36	8.29	6.92	6.51	6.06	5.90	5.63	4.84
Combined Subtotal	9.36	8.29	6.92	6.51	6.06	5.90	5.63	4.84
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-	-
NSS	6.99	6.09	6.45	5.65	5.59	5.66	3.26	2.46
Combined Subtotal	6.99	6.09	6.45	5.65	5.59	5.66	3.26	2.46
Change in LCFF ADA (excludes NSS ADA)	-	-	-	-	-	-	-	-
	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change

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Kashia Elementary (70888) - 2025-26 First Interim Report				10.01.2025				
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	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Current Year	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Funded NSS ADA								
Grades TK-3	5.51	4.08	2.24	2.27	2.39	2.92	0.80	1.60
Grades 4-6	3.17	3.51	3.28	2.45	2.17	1.64	2.46	1.64
Grades 7-8	0.67	0.70	1.41	1.79	1.50	1.33	2.40	1.60
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	9.35	8.29	6.93	6.51	6.06	5.89	5.66	4.84
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA *(Current Year Only)*								
Grades TK-3	2.82	1.59	2.39	3.19	3.19	0.80	0.80	-
Grades 4-6	3.29	1.60	2.46	2.46	-	2.46	2.46	2.46
Grades 7-8	0.88	2.90	1.60	-	2.40	2.40	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	6.99	6.09	6.45	5.65	5.59	5.66	3.26	2.46
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	5.51	4.08	2.24	2.27	2.39	2.92	0.80	1.60
Grades 4-6	3.17	3.51	3.28	2.45	2.17	1.64	2.46	1.64
Grades 7-8	0.67	0.70	1.41	1.79	1.50	1.33	2.40	1.60
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	**9.35**	**8.29**	**6.93**	**6.51**	**6.06**	**5.89**	**5.66**	**4.84**
Funded Difference (Funded ADA less Actual ADA)	*2.36*	*2.20*	*0.48*	*0.86*	*0.47*	*0.23*	*2.40*	*2.38*
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	-	-	-	-	-	-

Kashia Elementary (70888) - 2025-26 First Interim Report	v.26.2	PY3	v.26.2	10.01.2025	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%	96.97%	96.97%			8.22%	0.00%	96.15%	96.15%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	5.51	$ 9,166	$ 953	$ 1,962	$ 2,761	$ 81,779	4.08	$ 9,919	$ 1,032	$ 2,106	$ 2,929	$ 65,223
Grades 4-6	3.17	9,304		1,804	2,538	43,260	3.51	10,069		1,936	2,693	51,591
Grades 7-8	0.67	9,580		1,858	2,613	9,415	0.70	10,367		1,994	2,773	10,594
Grades 9-12	-	11,102	289	2,209	3,108	-	-	12,015	312	2,370	3,297	-
Subtract Necessary Small School ADA and Funding	(9.35)	(86,418)	(5,251)			(91,669)	(8.29)	(83,069)	(4,211)			(87,280)
Total Base, Supplemental, and Concentration Grant		$ -	$ -	$ 17,778	$ 25,007	$ 42,785		$ -	$ -	$ 16,784	$ 23,345	$ 40,129
NSS Allowance		250,514				250,514		270,794				270,794
TOTAL BASE	-	$ 250,514	$ -	$ 17,778	$ 25,007	$ 293,299	-	$ 270,794	$ -	$ 16,784	$ 23,345	$ 310,923
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 782						$ 782
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 2,813.00		-	TK ADA	-	TK Add-on rate	$ 3,044.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 294,081						$ 311,705
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 294,081**						**$ 311,705**
Local Revenue (including RDA)						(130,032)						(139,389)
Gross State Aid						**$ 164,049**						**$ 172,316**
Education Protection Account Entitlement						(13,124)						(15,136)
Net State Aid						**$ 150,925**						**$ 157,180**

MINIMUM STATE AID CALCULATION

		12-13 Rate	2022-23 ADA	N/A		12-13 Rate	2023-24 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA		$ 112.47	9.35	$ 1,052		$ 112.47	8.29	$ 932
2012-13 NSS Allowance (deficited)		$ 114,788		114,788		$ 114,788		114,788
Minimum State Aid Adjustments				-				-
Less Current Year Property Taxes/In-Lieu				(130,032)				(139,389)
Less Education Protection Account Entitlement				(13,124)				(15,136)
Subtotal State Aid for Historical RL/Charter General BG				**$ -**				**$ -**
Categorical Minimum State Aid				32,769				32,769
Charter School Categorical Block Grant adjusted for ADA		-	-	-		-	-	-
Minimum State Aid Guarantee Before Proration Factor				**$ 32,769**				**$ 32,769**
Proration Factor								0.00%
Minimum State Aid Guarantee				**$ 32,769**				**$ 32,769**
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				**$ 150,925**				**$ 157,180**
ADDITIONAL STATE AID				**$ -**				**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				**$ 150,925**				**$ 157,180**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental				**$ 294,081**				**$ 311,705**
Change Over Prior Year						5.99%	17,624	
LCFF Entitlement Per ADA (excluding Categorical MSA)				$ 31,453				37,600
Per-ADA Change Over Prior Year						19.54%	6,147	
Basic Aid Status (school districts only)				*Non-Basic Aid*				*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		2022-23			Increase	2023-24
State Aid		$ 150,925		4.14%	6,255	$ 157,180
Education Protection Account		13,124				15,136
Property Taxes Net of In-Lieu Transfers		130,032		7.20%	9,357	139,389
Charter In-Lieu Taxes		-		0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		**$ 294,081**		5.31%	15,612	**$ 311,705**

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Kashia Elementary (70888) - 2025-26 First Interim Report	v.26.2					PY1	v.26.2					10.01.2025	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		1.07%	0.00%	100.00%	100.00%			2.30%	0.00%	100.00%	100.00%		
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2.24	$ 10,025	$ 1,043	$ 2,214	$ 3,237	$ 37,002	2.27	$ 10,256	$ 1,067	$ 2,265	$ 3,312	$ 38,362	
Grades 4-6	3.28	10,177		2,035	2,977	49,821	2.45	10,411		2,082	3,045	38,069	
Grades 7-8	1.41	10,478		2,096	3,065	22,050	1.79	10,719		2,144	3,135	28,636	
Grades 9-12	-	12,144	316	2,492	3,645	-	-	12,423	323	2,549	3,728	-	
Subtract Necessary Small School ADA and Funding	(6.93)	(70,611)	(2,336)			(72,947)	(6.51)	(67,975)	(2,422)			(70,397)	
Total Base, Supplemental, and Concentration Grant		$ -	$ -	$ 14,589	$ 21,337	$ 35,926		$ -	$ -	$ 14,079	$ 20,591	$ 34,670	
NSS Allowance		273,285				273,285		279,443				279,443	
TOTAL BASE	-	$ 273,285	$ -	$ 14,589	$ 21,337	$ 309,211	-	$ 279,443	$ -	$ 14,079	$ 20,591	$ 314,113	
ADD ONS:													
Targeted Instructional Improvement Block Grant						$ 782						$ 782	
Home-to-School Transportation (COLA added commencing 2023-24)						-						-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 3,077.00		-	TK ADA	-	TK Add-on rate	$ 5,545.00		-	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF Entitlement Before Adjustments						$ 309,993						$ 314,895	
Miscellaneous Adjustments						-						-	
ADJUSTED LCFF ENTITLEMENT						**$ 309,993**						**$ 314,895**	
Local Revenue (including RDA)						(149,994)						(152,994)	
Gross State Aid						**$ 159,999**						**$ 161,901**	
Education Protection Account Entitlement						(5,669)						(6,087)	
Net State Aid						**$ 154,330**						**$ 155,814**	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			$ 112.47	6.93		$ 779			$ 112.47	6.51		$ 732	
2012-13 NSS Allowance (deficited)			$ 114,788			114,788			$ 114,788			114,788	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(149,994)						(152,994)	
Less Education Protection Account Entitlement						(5,669)						(6,087)	
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**	
Categorical Minimum State Aid						32,769						32,769	
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-	
Minimum State Aid Guarantee Before Proration Factor						**$ 32,769**						**$ 32,769**	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						**$ 32,769**						**$ 32,769**	
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						**$ 154,330**						**$ 155,814**	
ADDITIONAL STATE AID						**$ -**						**$ -**	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 154,330**						**$ 155,814**	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem						**$ 309,993**						**$ 314,895**	
Change Over Prior Year			-0.55%	(1,712)					1.58%	4,902			
LCFF Entitlement Per ADA (excluding Categorical MSA)						44,732						48,371	
Per-ADA Change Over Prior Year			18.97%	7,132					8.14%	3,639			
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*	
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2024-25				Increase		2025-26	
State Aid			-1.81%	(2,850)		$ 154,330			0.96%	1,484		$ 155,814	
Education Protection Account						5,669						6,087	
Property Taxes Net of In-Lieu Transfers			7.61%	10,605		149,994			2.00%	3,000		152,994	
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			2.49%	7,755		**$ 309,993**			1.45%	4,484		**$ 314,895**	

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Kashia Elementary (70888) - 2025-26 First Interim Report	v.26.2					CY1	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.02%	0.00%	100.00%	100.00%			3.42%	0.00%	100.00%	100.00%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2.39	$ 10,566	$ 1,099	$ 2,333	$ 3,412	$ 41,610	2.92	$ 10,927	$ 1,136	$ 2,413	$ 3,528	$ 52,572
Grades 4-6	2.17	10,725		2,145	3,137	34,735	1.64	11,092		2,218	3,244	27,150
Grades 7-8	1.50	11,043		2,209	3,230	24,723	1.33	11,421		2,284	3,341	22,671
Grades 9-12	-	12,798	333	2,626	3,841	-	-	13,236	344	2,716	3,972	-
Subtract Necessary Small School ADA and Funding	(6.06)	(65,091)	(2,627)			(67,718)	(5.89)	(65,288)	(3,317)			(68,605)
Total Base, Supplemental, and Concentration Grant		$ -	$ -	$ 13,544	$ 19,807	$ 33,351		$ -	$ -	$ 13,721	$ 20,067	$ 33,788
NSS Allowance		287,740				287,740		297,526				297,526
TOTAL BASE	-	$ 287,740	$ -	$ 13,544	$ 19,807	$ 321,091	-	$ 297,526	$ -	$ 13,721	$ 20,067	$ 331,314
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 782						$ 782
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 5,712.00		-	TK ADA	-	TK Add-on rate	$ 5,907.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 321,873						$ 332,096
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 321,873**						**$ 332,096**
Local Revenue (including RDA)						(156,054)						(159,175)
Gross State Aid						**$ 165,819**						**$ 172,921**
Education Protection Account Entitlement						(7,644)						(10,041)
Net State Aid						**$ 158,175**						**$ 162,880**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2026-27 ADA		N/A			12-13 Rate	2027-28 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 112.47	6.06		$ 682			$ 112.47	5.89		$ 662
2012-13 NSS Allowance (deficited)			$ 114,788			114,788			$ 114,788			114,788
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(156,054)						(159,175)
Less Education Protection Account Entitlement						(7,644)						(10,041)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						32,769						32,769
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 32,769**						**$ 32,769**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 32,769**						**$ 32,769**
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						**$ 158,175**						**$ 162,880**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 158,175**						**$ 162,880**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						**$ 321,873**						**$ 332,096**
Change Over Prior Year			2.22%	6,978					3.18%	10,223		
LCFF Entitlement Per ADA (excluding Categorical MSA)						53,114						56,383
Per-ADA Change Over Prior Year			9.81%	4,743					6.15%	3,269		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2026-27				Increase		2027-28
State Aid			1.52%	2,361		$ 158,175			2.97%	4,705		$ 162,880
Education Protection Account						7,644						10,041
Property Taxes Net of In-Lieu Transfers			2.00%	3,060		156,054			2.00%	3,121		159,175
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.72%	5,421		**$ 321,873**			2.43%	7,826		**$ 332,096**

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Kashia Elementary (70888) - 2025-26 First Interim Report	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%	100.00%	100.00%			3.24%	0.00%	100.00%	100.00%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	0.80	$ 11,289	$ 1,174	$ 2,493	$ 3,645	$ 14,880	1.60	$ 11,655	$ 1,212	$ 2,573	$ 3,764	$ 30,726
Grades 4-6	2.46	11,459		2,292	3,352	42,072	1.64	11,830		2,366	3,460	28,956
Grades 7-8	2.40	11,799		2,360	3,451	42,265	1.60	12,181		2,436	3,563	29,089
Grades 9-12	-	13,674	356	2,806	4,104	-	-	14,117	367	2,897	4,237	-
Subtract Necessary Small School ADA and Funding	(5.66)	(65,538)	(939)			(66,477)	(4.84)	(57,539)	(1,939)			(59,478)
Total Base, Supplemental, and Concentration Grant		$ -	$ -	$ 13,296	$ 19,444	$ 32,740		$ -	$ -	$ 11,895	$ 17,398	$ 29,293
NSS Allowance		307,297				307,297		316,970				316,970
TOTAL BASE	-	$ 307,297	$ -	$ 13,296	$ 19,444	$ 340,037	-	$ 316,970	$ -	$ 11,895	$ 17,398	$ 346,263
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 782						$ 782
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 6,103.00		-	TK ADA	-	TK Add-on rate	$ 6,301.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 340,819						$ 347,045
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 340,819**						**$ 347,045**
Local Revenue (including RDA)						(162,359)						(165,606)
Gross State Aid						**$ 178,460**						**$ 181,439**
Education Protection Account Entitlement						(12,352)						(14,400)
Net State Aid						**$ 166,108**						**$ 167,039**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2028-29 ADA		N/A			12-13 Rate	2029-30 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 112.47	5.66		$ 637			$ 112.47	4.84		$ 544
2012-13 NSS Allowance (deficited)			$ 114,788			114,788			$ 114,788			114,788
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(162,359)						(165,606)
Less Education Protection Account Entitlement						(12,352)						(14,400)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						32,769						32,769
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 32,769**						**$ 32,769**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 32,769**						**$ 32,769**
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						**$ 166,108**						**$ 167,039**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 166,108**						**$ 167,039**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						**$ 340,819**						**$ 347,045**
Change Over Prior Year			2.63%	8,723					1.83%	6,226		
LCFF Entitlement Per ADA (excluding Categorical MSA)						60,215						71,704
Per-ADA Change Over Prior Year			6.80%	3,832					19.08%	11,489		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2028-29				Increase		2029-30
State Aid			1.98%	3,228		$ 166,108			0.56%	931		$ 167,039
Education Protection Account						12,352						14,400
Property Taxes Net of In-Lieu Transfers			2.00%	3,184		162,359			2.00%	3,247		165,606
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.93%	6,412		**$ 340,819**			1.30%	4,178		**$ 347,045**

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FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2025-26 First Interim Report

10.01.2025

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	9.35	8.29	8.29	6.93	6.93	6.51	6.06	5.89	5.66	4.84
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)	*$ 1,870*	$ 1,658	$ 1,658	$ 1,386	$ 1,386	$ 1,302	$ 1,212	$ 1,178	$ 1,132	$ 968
EPA PROPORTIONATE SHARE CAP											
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 7,286.17		$ 7,885.09	$ 7,969.46	$ 7,969.46	$ 8,152.76	$ 8,398.97	$ 8,686.21	$ 8,973.72	$ 9,264
B4, B8	Current Year Funded ADA, excluding NSS	-		-	-	-	-	-	-	-	-
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	139.01		150.44	152.05	152.05	155.55	159.13	162.79	166.53	170.36
B-12	Current Year Funded ADA, including NSS	9.35		8.29	6.93	6.93	6.51	6.06	5.89	5.66	4.84
B9+B13	*Adjusted Total Revenue Limit*	*$ 1,300*		*$ 1,247*	*$ 1,054*	*$ 1,054*	*$ 1,013*	*$ 964*	*$ 959*	*$ 943*	*$ 825*
B10,B14	*Current Year Adjusted NSS Allowance*	*$ 141,856*		*$ 153,278*	*$ 154,609*	*$ 154,609*	*$ 158,068*	*$ 162,734*	*$ 168,257*	*$ 173,768*	*$ 179,181*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 143,156*	*$ 154,525*	$ 154,525	$ 155,663	$ 155,663	$ 159,081	$ 163,698	$ 169,216	$ 174,711	$ 180,006
B-17	Local Revenue/In-Lieu of Property Taxes	$ 130,032	$ 128,253	$ 139,389	$ 135,019	$ 149,994	$ 152,994	$ 156,054	$ 159,175	$ 162,359	$ 165,606
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	*$ 13,124*	$ 26,272	$ 15,136	$ 20,644	$ 5,669	$ 6,087	$ 7,644	$ 10,041	$ 12,352	$ 14,400
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$143,156	*$ 154,525*	$154,525	$155,663	$155,663	$159,081	$163,698	$169,216	$174,711	$180,006
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		21.98880689%		49.68656772%		49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 18,393*	$ 33,978	*$ 34,055*	$ 77,344	*$ 77,344*	$ 79,042	$ 81,336	$ 84,078	$ 86,808	$ 89,439
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)	*$ 13,124*	$ 26,272	$ 15,136	$ 20,644	$ 5,669	$ 6,087	$ 7,644	$ 10,041	$ 12,352	$ 14,400
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*13,124*	26,272	15,136	20,644	5,669	6,087	7,644	10,041	12,352	14,400
D-4	Prior Year Annual Adjustment	*59*	*$ (5,125)*	*(5,125)*	*$ (11,136)*	*(11,136)*	(14,975)				
D-5	P2 Entitlement Net of PY Adjustment	*13,183*	*$ 21,147*	*10,011*	$ 9,508	*(5,467)*	(8,888)	7,644	10,041	12,352	14,400
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	12.84814107%	22.03836064%	22.03836064%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 15,136*		*$ 5,669*		*6,087*	*7,644*	*10,041*	*12,352*	*14,400*

**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 iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.*

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Kashia Elementary (70888) - 2025-26 First Interim Report

10.01.2025

	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	8	9	8	7	7	7	4	4
Unduplicated Pupil Count (UPC)	8	9	8	7	7	7	4	4
Unduplicated Pupil Percentage (UPP)	96.97%	96.15%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Current Year LCFF Average Daily Attendance (ADA)	-	-	-	-	-	-	-	-
Funded LCFF ADA	-	-	-	-	-	-	-	-
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	6.99	6.09	6.45	5.65	5.59	5.66	3.26	2.46
Funded NSS ADA	9.35	8.29	6.93	6.51	6.06	5.89	5.66	4.84
LCFF Entitlement Summary								
Base Grant	$-	$-	$-	$-	$-	$-	$-	$-
Grade Span Adjustment	-	-	-	-	-	-	-	-
Adjusted Base Grant	$-	$-	$-	$-	$-	$-	$-	$-
Supplemental Grant	17,778	16,784	14,589	14,079	13,544	13,721	13,296	11,895
Concentration Grant	25,007	23,345	21,337	20,591	19,807	20,067	19,444	17,398
Total Base, Supplemental and Concentration Grant	$42,785	$40,129	$35,926	$34,670	$33,351	$33,788	$32,740	$29,293
Allowance: Necessary Small School	250,514	270,794	273,285	279,443	287,740	297,526	307,297	316,970
Add-on: Targeted Instructional Improvement Block Grant	782	782	782	782	782	782	782	782
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total Allowance and Add-On Amounts	$251,296	$271,576	$274,067	$280,225	$288,522	$298,308	$308,079	$317,752
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$294,081**	**$311,705**	**$309,993**	**$314,895**	**$321,873**	**$332,096**	**$340,819**	**$347,045**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 294,081**	**$ 311,705**	**$ 309,993**	**$ 314,895**	**$ 321,873**	**$ 332,096**	**$ 340,819**	**$ 347,045**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 31,453	$ 37,600	$ 44,732	$ 48,371	$ 53,114	$ 56,383	$ 60,215	$ 71,704
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	294,081	311,705	309,993	314,895	321,873	332,096	340,819	347,045
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *130,032*	$ *139,389*	$ *149,994*	$ *152,994*	$ *156,054*	$ *159,175*	$ *162,359*	$ *165,606*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 13,124	$ 15,136	$ 5,669	$ 6,087	$ 7,644	$ 10,041	$ 12,352	$ 14,400
Net State Aid *(excludes Additional State Aid)*	$ 150,925	$ 157,180	$ 154,330	$ 155,814	$ 158,175	$ 162,880	$ 166,108	$ 167,039
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 294,081**	**$ 311,705**	**$ 309,993**	**$ 314,895**	**$ 321,873**	**$ 332,096**	**$ 340,819**	**$ 347,045**

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	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)	$ 150,925	$ 157,180	$ 154,330	$ 155,814	$ 158,175	$ 162,880	$ 166,108	$ 167,039
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 13,124	$ 15,136	$ 5,669	$ 6,087	$ 7,644	$ 10,041	$ 12,352	$ 14,400
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 59	$ (5,125)	$ (11,136)	$ (14,975)	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 130,032	$ 139,389	$ 149,994	$ 152,994	$ 156,054	$ 159,175	$ 162,359	$ 165,606
% Change		7.1959%	7.6082%	2.0001%	2.0001%	1.9999%	2.0003%	1.9999%
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 294,081	$ 311,705	$ 309,993	$ 314,895	$ 321,873	$ 332,096	$ 340,819	$ 347,045
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 294,081	$ 311,705	$ 309,993	$ 314,895	$ 321,873	$ 332,096	$ 340,819	$ 347,045
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation*)	$ 250,514	$ 270,794	$ 273,285	$ 279,443	$ 287,740	$ 297,526	$ 307,297	$ 316,970
Supplemental and Concentration Grant funding in the LCAP year	$ 42,765	$ 40,129	$ 35,926	$ 34,670	$ 33,351	$ 33,788	$ 32,740	$ 29,293
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 5,771	$ 5,337	$ 4,924	$ 4,752	$ 4,571	$ 4,631	$ 4,487	$ 4,016
Percentage to Increase or Improve Services	17.08%	14.82%	13.15%	12.41%	11.59%	11.36%	10.65%	9.24%

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	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	6.99	6.09	6.45	5.65	5.59	5.66	3.26	2.46
District Funded NSS ADA	9.35	8.29	6.93	6.51	6.06	5.89	5.66	4.84
District NSS Allowance	$ 250,514	$ 270,794	$ 273,285	$ 279,443	$ 287,740	$ 297,526	$ 307,297	$ 316,970
Kashia Elementary								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*3 Yr Avg*	*3-PY Average*	*3-PY Average*	*3-PY Average*	*3-PY Average*	*3-PY Average*	*Prior Yr*	*3-PY Average*
CY ADA (Actual)	*6.99*	*6.09*	*6.45*	*5.65*	*5.59*	*5.66*	*3.26*	*2.46*
Funded ADA for NSS	*9.35*	*8.29*	*6.93*	*6.51*	*6.06*	*5.89*	*5.66*	*4.84*
Funded NSS Allowance	*$ 250,514*	*$ 270,794*	*$ 273,285*	*$ 279,443*	*$ 287,740*	*$ 297,526*	*$ 307,297*	*$ 316,970*
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*
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*
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*
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*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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	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	$ 14,841.99	$ 15,986.00	$ 16,518.99	$ 16,899.58	$ 17,410.01	$ 18,004.03	$ 18,601.03	$ 19,204.00
Grades 4-6	$ 13,646.60	$ 14,698.47	$ 15,189.17	$ 15,538.42	$ 16,007.06	$ 16,554.81	$ 17,102.56	$ 17,656.28
Grades 7-8	$ 14,051.42	$ 15,133.49	$ 15,638.42	$ 15,998.11	$ 16,481.68	$ 17,045.84	$ 17,610.01	$ 18,180.14
Grades 9-12	$ 16,707.69	$ 17,994.65	$ 18,596.55	$ 19,023.41	$ 19,598.02	$ 20,268.15	$ 20,939.78	$ 21,617.37
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:	*96.97%*	*96.15%*	*100.00%*	*100.00%*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Grades TK-3	$ 1,962	$ 2,106	$ 2,214	$ 2,265	$ 2,333	$ 2,413	$ 2,493	$ 2,573
Grades 4-6	$ 1,804	$ 1,936	$ 2,035	$ 2,082	$ 2,145	$ 2,218	$ 2,292	$ 2,366
Grades 7-8	$ 1,858	$ 1,994	$ 2,096	$ 2,144	$ 2,209	$ 2,284	$ 2,360	$ 2,436
Grades 9-12	$ 2,209	$ 2,370	$ 2,492	$ 2,549	$ 2,626	$ 2,716	$ 2,806	$ 2,897
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:	*41.9700%*	*41.1500%*	*45.0000%*	*45.0000%*	*45.0000%*	*45.0000%*	*45.0000%*	*45.0000%*
Grades TK-3	$ 2,761	$ 2,929	$ 3,237	$ 3,312	$ 3,412	$ 3,528	$ 3,645	$ 3,764
Grades 4-6	$ 2,538	$ 2,693	$ 2,977	$ 3,045	$ 3,137	$ 3,244	$ 3,352	$ 3,460
Grades 7-8	$ 2,613	$ 2,773	$ 3,065	$ 3,135	$ 3,230	$ 3,341	$ 3,451	$ 3,563
Grades 9-12	$ 3,108	$ 3,297	$ 3,645	$ 3,728	$ 3,841	$ 3,972	$ 4,104	$ 4,237

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Charts and Graphs

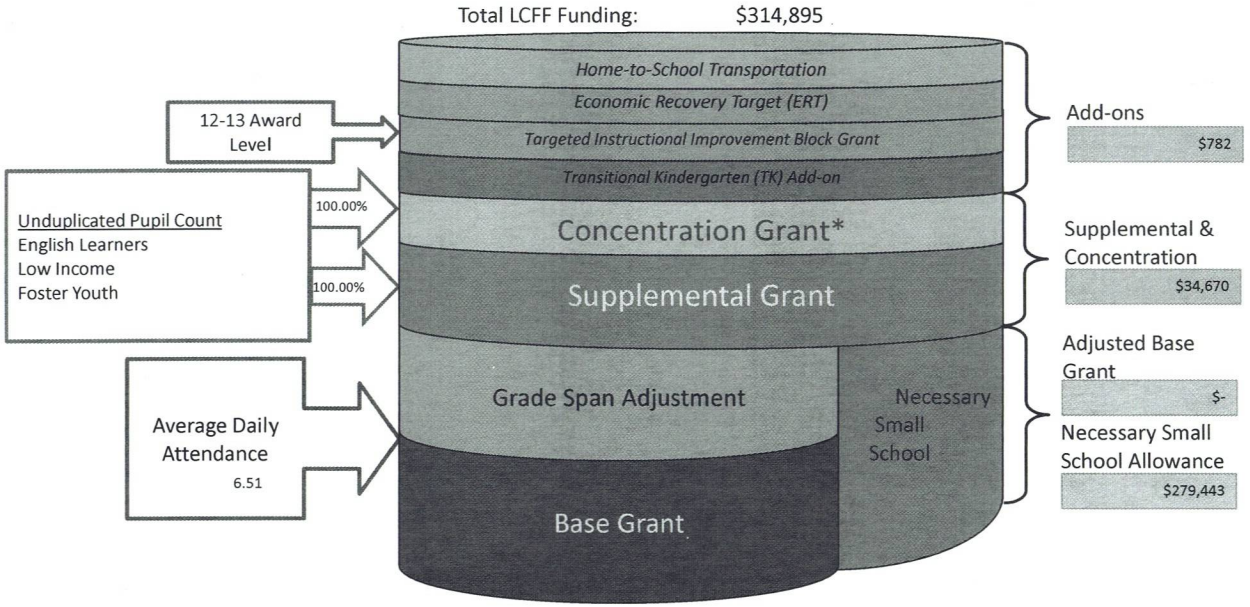
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for local standards.**

2025-26

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

		2025-26				
Base Grant	$	-			6.51	ADA
Grade Span Adjustment	$	-		$	-	Adjusted Base Grant
Supplemental Grant	$	14,079	100.00%			
Concentration Grant	$	20,591	100.00%	$	34,670	Supplemental & Concentration
Allowance: Necessary Small School	$	279,443		$	279,443	Allowance
Add-on: Targeted Instructional Improvement Block Grant	$	782				
Add-on: Home-to-School Transportation	$	-				
Add-on: Small School District Bus Replacement Program	$	-		$	782	Add-ons
Add-on Economic Recovery Target	$	-				
Add-on: Transitional Kindergarten	$	-				
Total	$	314,895		$	314,895	



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental Grant Calculation-EC 42238.02 (e)

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Charts and Graphs

2025-26	Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant
	a	*b*	*c*	*d = (a+b) x c*	*e*	*f = (a+b) x c x e*	*g*	*h = f x g*
*Grades TK-3	$ 10,256	$ 1,067	20.00%	$ 2,264.60	100.00%	$ 2,264.60	2.27	5,141
Grades 4-6	$ 10,411	$ -	20.00%	$ 2,082.20	100.00%	$ 2,082.20	2.45	5,101
Grades 7-8	$ 10,719	$ -	20.00%	$ 2,143.80	100.00%	$ 2,143.80	1.79	3,837
*Grades 9-12	$ 12,423	$ 323	20.00%	$ 2,549.20	100.00%	$ 2,549.20	-	-
*Base Grant + Grade Span								$ 14,079

Concentration Grant Calculation-EC 42238.02 (f)

2025-26	Base Grant	Grade Span Adjustment	Concentration Grant Factor	Maximum Concentration Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage greater than 55%	Effective Concentration Grant Rate	ADA	Concentration Grant
	a	*b*	*c*	*d = (a+b) x c x 45%*	*e = UPP - 55%*	*f = (a+b) x c x e*	*g*	*h = f x g*
*Grades TK-3	$ 10,256	$ 1,067	65.00%	$ 3,311.98	45.00%	$ 3,311.98	2.27	7,518
Grades 4-6	$ 10,411	$ -	65.00%	$ 3,045.22	45.00%	$ 3,045.22	2.45	7,461
Grades 7-8	$ 10,719	$ -	65.00%	$ 3,135.31	45.00%	$ 3,135.31	1.79	5,612
*Grades 9-12	$ 12,423	$ 323	65.00%	$ 3,728.21	45.00%	$ 3,728.21	-	-
*Base Grant + Grade Span								$ 20,591

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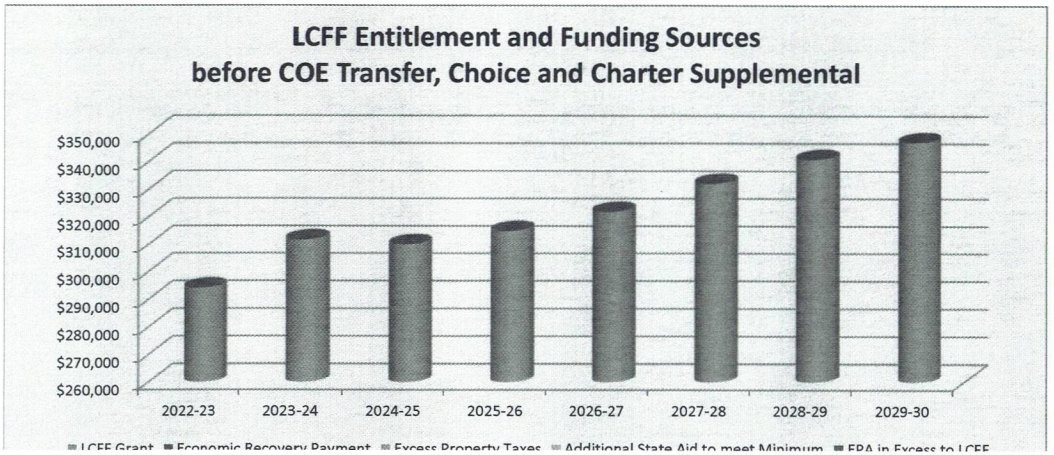
Kashia Elementary (70888) - 2025-26 First Interim Report

Charts and Graphs

Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Excess Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional State Aid to meet Minimum	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Grant	$ 294,081	$ 311,705	$ 309,993	$ 314,895	$ 321,873	$ 332,096	$ 340,819	$ 347,045
Total General Purpose Funding	$ 294,081	$ 311,705	$ 309,993	$ 314,895	$ 321,873	$ 332,096	$ 340,819	$ 347,045



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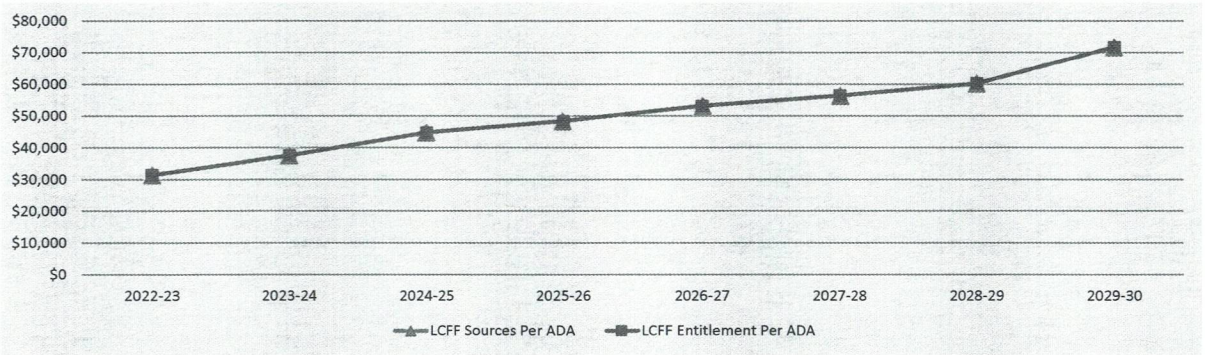
Kashia Elementary (70888) - 2025-26 First Interim Report

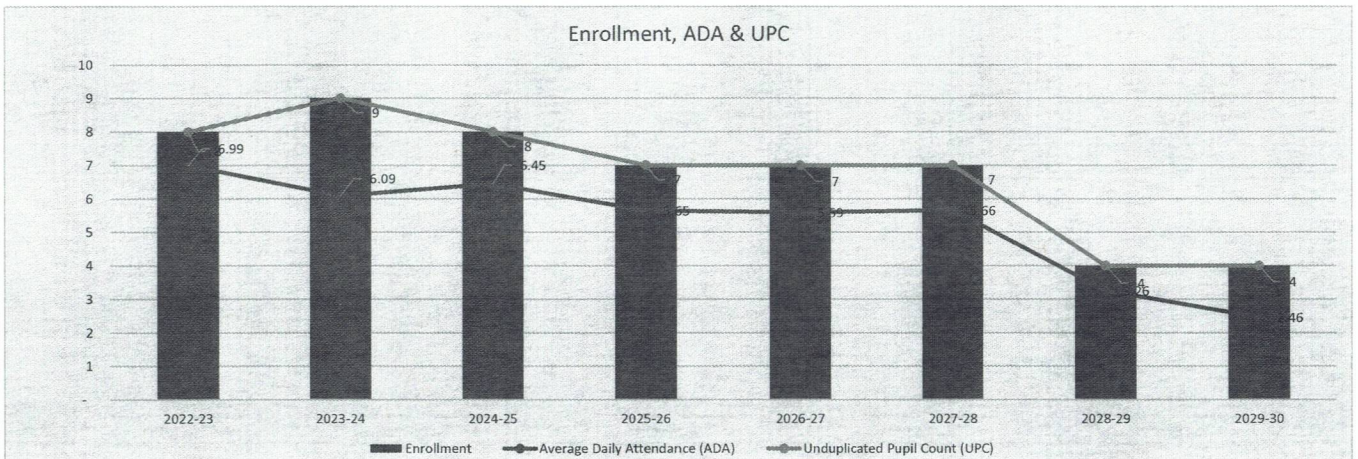
Charts and Graphs

LCFF Grant | Economic Recovery Payment | Excess Property Taxes | Additional State Aid to meet Minimum | EPA in Excess to LCFF

LCFF Entitlement per ADA	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded ADA (LCFF & NSS)	9.35	8.29	6.93	6.51	6.06	5.89	5.66	4.84
LCFF Sources per ADA, including NSS	$ 31,452.51	$ 37,600.12	$ 44,732.03	$ 48,370.97	$ 53,114.36	$ 56,383.02	$ 60,215.37	$ 71,703.51
Net Dollar Change per ADA		$ 6,147.61	$ 7,131.91	$ 3,638.93	$ 4,743.39	$ 3,268.67	$ 3,832.35	$ 11,488.14
Net Percent Change		19.55%	18.97%	8.13%	9.81%	6.15%	6.80%	19.08%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	$ 31,452.51	$ 37,600.12	$ 44,732.03	$ 48,370.97	$ 53,114.36	$ 56,383.02	$ 60,215.37	$ 71,703.51
Net Change per ADA		$ 6,147.61	$ 7,131.91	$ 3,638.93	$ 4,743.39	$ 3,268.67	$ 3,832.35	$ 11,488.14
Net Percent Change		19.55%	18.97%	8.13%	9.81%	6.15%	6.80%	19.08%



Student Summary, excluding COE	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	8	9	8	7	7	7	4	4
Unduplicated Pupil Count (UPC)	8	9	8	7	7	7	4	4
Average Daily Attendance (ADA)	6.99	6.09	6.45	5.65	5.59	5.66	3.26	2.46



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	314,895.00	314,895.00	50,598.97	314,895.00	0.00	0.0%
2) Federal Revenue		8100-8299	79,968.00	79,968.00	0.00	79,968.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,158.00	1,158.00	356.04	1,296.00	138.00	11.9%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	18,111.15	38,251.00	8,251.00	27.5%
5) TOTAL, REVENUES			426,021.00	426,021.00	69,066.16	434,410.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	255,050.00	255,050.00	62,260.14	244,873.00	10,177.00	4.0%
2) Classified Salaries		2000-2999	7,500.00	7,500.00	660.00	2,000.00	5,500.00	73.3%
3) Employee Benefits		3000-3999	71,201.00	71,201.00	18,617.50	68,406.00	2,795.00	3.9%
4) Books and Supplies		4000-4999	38,268.00	38,268.00	14,150.02	30,254.00	8,014.00	20.9%
5) Services and Other Operating Expenditures		5000-5999	179,776.00	179,776.00	38,981.03	174,945.00	4,831.00	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	9,829.96	35,873.00	(35,873.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,542.00	3,542.00	0.00	3,542.00	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			555,337.00	555,337.00	144,498.65	559,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,316.00)	(129,316.00)	(75,432.49)	(125,483.00)		
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	(109.24)	(65,520.00)	(65,520.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(109.24)	(65,520.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,316.00)	(129,316.00)	(75,541.73)	(191,003.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	860,845.24	847,174.00		860,845.00	13,671.00	1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,845.24	847,174.00		860,845.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,845.24	847,174.00		860,845.00		
2) Ending Balance, June 30 (E + F1e)			731,529.24	717,858.00		669,842.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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	643,529.24	629,819.00		581,842.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	88,000.00	88,000.00		88,000.00		
Unassigned/Unappropriated Amount		9790	0.00	39.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	155,814.00	155,814.00	44,204.00	155,814.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,362.00	21,362.00	6,056.00	6,087.00	(15,275.00)	-71.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	591.00	591.00	0.00	590.00	(1.00)	-0.2%
Timber Yield Tax		8022	612.00	612.00	0.00	396.00	(216.00)	-35.3%
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	129,891.00	129,891.00	0.00	144,107.00	14,216.00	10.9%
Unsecured Roll Taxes		8042	3,477.00	3,477.00	0.00	4,250.00	773.00	22.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	30.00	30.00	New
Supplemental Taxes		8044	1,982.00	1,982.00	338.97	2,387.00	405.00	20.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,166.00	1,166.00	0.00	1,234.00	68.00	5.8%
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			314,895.00	314,895.00	50,598.97	314,895.00	0.00	0.0%
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			314,895.00	314,895.00	50,598.97	314,895.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	79,968.00	79,968.00	0.00	79,968.00	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			79,968.00	79,968.00	0.00	79,968.00	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	190.00	190.00	0.00	221.00	31.00	16.3%
Lottery - Unrestricted and Instructional Materials		8560	968.00	968.00	(51.96)	1,075.00	107.00	11.1%
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	408.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,158.00	1,158.00	356.04	1,296.00	138.00	11.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1,200.00	5,612.00	5,612.00	New
Interest		8660	30,000.00	30,000.00	14,272.31	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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	0.00	0.00	2,638.84	2,639.00	2,639.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	18,111.15	38,251.00	8,251.00	27.5%
TOTAL, REVENUES			426,021.00	426,021.00	69,066.16	434,410.00	8,389.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	105,655.00	105,655.00	17,096.49	63,273.00	42,382.00	40.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,395.00	149,395.00	45,163.65	181,600.00	(32,205.00)	-21.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			255,050.00	255,050.00	62,260.14	244,873.00	10,177.00	4.0%
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	7,500.00	7,500.00	660.00	2,000.00	5,500.00	73.3%
TOTAL, CLASSIFIED SALARIES			7,500.00	7,500.00	660.00	2,000.00	5,500.00	73.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	48,715.00	48,715.00	9,599.69	35,311.00	13,404.00	27.5%
PERS		3201-3202	2,055.00	2,055.00	0.00	0.00	2,055.00	100.0%
OASDI/Medicare/Alternative		3301-3302	4,271.00	4,271.00	953.27	3,704.00	567.00	13.3%
Health and Welfare Benefits		3401-3402	13,380.00	13,380.00	7,298.16	26,760.00	(13,380.00)	-100.0%
Unemployment Insurance		3501-3502	128.00	128.00	156.05	237.00	(109.00)	-85.2%
Workers' Compensation		3601-3602	2,652.00	2,652.00	610.33	2,394.00	258.00	9.7%
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%

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			71,201.00	71,201.00	18,617.50	68,406.00	2,795.00	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,500.00	1,500.00	891.50	1,764.00	(264.00)	-17.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,268.00	30,268.00	12,851.58	21,990.00	8,278.00	27.3%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	4,500.00	4,500.00	406.94	4,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,268.00	38,268.00	14,150.02	30,254.00	8,014.00	20.9%
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	2,200.00	2,200.00	296.52	2,200.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	3,794.00	3,794.00	0.00	3,663.00	131.00	3.5%
Operations and Housekeeping Services		5500	18,000.00	18,000.00	4,337.83	18,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	2,276.05	6,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	142,182.00	142,182.00	30,296.48	137,482.00	4,700.00	3.3%
Communications		5900	6,500.00	6,500.00	1,774.15	6,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,776.00	179,776.00	38,981.03	174,945.00	4,831.00	2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	35,873.00	(35,873.00)	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	9,829.96	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	9,829.96	35,873.00	(35,873.00)	New
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	3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			555,337.00	555,337.00	144,498.65	559,893.00	(4,556.00)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	0.00	0.0%
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	0.00	0.00	(109.24)	(65,520.00)	(65,520.00)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	(109.24)	(65,520.00)	(65,520.00)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(109.24)	(65,520.00)	(65,520.00)	New

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	5,281.00	5,281.00	0.00	7,408.00	2,127.00	40.3%
2) Federal Revenue		8100-8299	37,278.00	37,278.00	26,038.00	37,027.00	(251.00)	-0.7%
3) Other State Revenue		8300-8599	58,768.00	58,768.00	3,610.15	69,484.00	10,716.00	18.2%
4) Other Local Revenue		8600-8799	166,860.00	166,860.00	33,011.41	181,748.00	14,888.00	8.9%
5) TOTAL, REVENUES			268,187.00	268,187.00	62,659.56	295,667.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	4,200.00	5,000.00	(5,000.00)	New
2) Classified Salaries		2000-2999	49,152.00	49,152.00	0.00	44,152.00	5,000.00	10.2%
3) Employee Benefits		3000-3999	32,208.00	32,208.00	364.14	32,911.00	(703.00)	-2.2%
4) Books and Supplies		4000-4999	18,794.00	18,794.00	4,554.70	46,016.00	(27,222.00)	-144.8%
5) Services and Other Operating Expenditures		5000-5999	171,903.00	171,903.00	22,708.56	246,687.00	(74,784.00)	-43.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	(133.00)	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			272,057.00	272,057.00	31,694.40	374,766.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,870.00)	(3,870.00)	30,965.16	(79,099.00)		
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	109.24	65,520.00	65,520.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	109.24	65,520.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,870.00)	(3,870.00)	31,074.40	(13,579.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	377,130.34	380,661.00		377,130.00	(3,531.00)	-0.9%
b) Audit Adjustments		9793	0.00	(50,000.00)		0.00	50,000.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			377,130.34	330,661.00		377,130.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			377,130.34	330,661.00		377,130.00		
2) Ending Balance, June 30 (E + F1e)			373,260.34	326,791.00		363,551.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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	373,260.34	326,791.00		363,551.00		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,281.00	5,281.00	0.00	7,408.00	2,127.00	40.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,281.00	5,281.00	0.00	7,408.00	2,127.00	40.3%

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	5,731.00	5,731.00	(4,451.00)	6,225.00	494.00	8.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	254.00	254.00	105.00	418.00	164.00	64.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,293.00	31,293.00	30,384.00	30,384.00	(909.00)	-2.9%
TOTAL, FEDERAL REVENUE			37,278.00	37,278.00	26,038.00	37,027.00	(251.00)	-0.7%
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	415.00	415.00	(67.85)	432.00	17.00	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	49,550.00	49,550.00	0.00	49,550.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,629.00	1,629.00	466.00	1,665.00	36.00	2.2%
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	7,174.00	7,174.00	3,212.00	17,837.00	10,663.00	148.6%
TOTAL, OTHER STATE REVENUE			58,768.00	58,768.00	3,610.15	69,484.00	10,716.00	18.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	37,983.00	37,983.00	New
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	0.00	0.00	760.41	36,726.00	36,726.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	166,860.00	166,860.00	32,251.00	107,039.00	(59,821.00)	-35.9%
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			166,860.00	166,860.00	33,011.41	181,748.00	14,888.00	8.9%
TOTAL, REVENUES			268,187.00	268,187.00	62,659.56	295,667.00	27,480.00	10.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	4,200.00	5,000.00	(5,000.00)	New
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	4,200.00	5,000.00	(5,000.00)	New
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,152.00	49,152.00	0.00	44,152.00	5,000.00	10.2%
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			49,152.00	49,152.00	0.00	44,152.00	5,000.00	10.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,410.00	1,410.00	0.00	9,026.00	(7,616.00)	-540.1%
PERS		3201-3202	13,134.00	13,134.00	0.00	11,837.00	1,297.00	9.9%
OASDI/Medicare/Alternative		3301-3302	3,760.00	3,760.00	321.30	3,698.00	62.00	1.6%
Health and Welfare Benefits		3401-3402	13,380.00	13,380.00	0.00	7,805.00	5,575.00	41.7%
Unemployment Insurance		3501-3502	28.00	28.00	2.10	27.00	1.00	3.6%
Workers' Compensation		3601-3602	496.00	496.00	40.74	518.00	(22.00)	-4.4%
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			32,208.00	32,208.00	364.14	32,911.00	(703.00)	-2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	415.00	415.00	138.98	139.00	276.00	66.5%
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.00	3,000.00	2,000.00	40.0%
Materials and Supplies		4300	13,379.00	13,379.00	4,415.72	42,877.00	(29,498.00)	-220.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,794.00	18,794.00	4,554.70	46,016.00	(27,222.00)	-144.8%
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	41,000.00	41,000.00	1,186.02	12,000.00	29,000.00	70.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	130,903.00	130,903.00	21,522.54	234,687.00	(103,784.00)	-79.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,903.00	171,903.00	22,708.56	246,687.00	(74,784.00)	-43.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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	(133.00)	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(133.00)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			272,057.00	272,057.00	31,694.40	374,766.00	(102,709.00)	-37.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	0.00	0.00	109.24	65,520.00	65,520.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	109.24	65,520.00	65,520.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	109.24	65,520.00	(65,520.00)	New

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	320,176.00	320,176.00	50,598.97	322,303.00	2,127.00	0.7%
2) Federal Revenue		8100-8299	117,246.00	117,246.00	26,038.00	116,995.00	(251.00)	-0.2%
3) Other State Revenue		8300-8599	59,926.00	59,926.00	3,966.19	70,780.00	10,854.00	18.1%
4) Other Local Revenue		8600-8799	196,860.00	196,860.00	51,122.56	219,999.00	23,139.00	11.8%
5) TOTAL, REVENUES			694,208.00	694,208.00	131,725.72	730,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	255,050.00	255,050.00	66,460.14	249,873.00	5,177.00	2.0%
2) Classified Salaries		2000-2999	56,652.00	56,652.00	660.00	46,152.00	10,500.00	18.5%
3) Employee Benefits		3000-3999	103,409.00	103,409.00	18,981.64	101,317.00	2,092.00	2.0%
4) Books and Supplies		4000-4999	57,062.00	57,062.00	18,704.72	76,270.00	(19,208.00)	-33.7%
5) Services and Other Operating Expenditures		5000-5999	351,679.00	351,679.00	61,689.59	421,632.00	(69,953.00)	-19.9%
6) Capital Outlay		6000-6999	0.00	0.00	9,829.96	35,873.00	(35,873.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,542.00	3,542.00	(133.00)	3,542.00	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			827,394.00	827,394.00	176,193.05	934,659.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,186.00)	(133,186.00)	(44,467.33)	(204,582.00)		
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)			(133,186.00)	(133,186.00)	(44,467.33)	(204,582.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,237,975.58	1,227,835.00		1,237,975.00	10,140.00	0.8%
b) Audit Adjustments		9793	0.00	(50,000.00)		0.00	50,000.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,237,975.58	1,177,835.00		1,237,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,237,975.58	1,177,835.00		1,237,975.00		
2) Ending Balance, June 30 (E + F1e)			1,104,789.58	1,044,649.00		1,033,393.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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	373,260.34	326,791.00		363,551.00		
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	643,529.24	629,819.00		581,842.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	88,000.00	88,000.00		88,000.00		
Unassigned/Unappropriated Amount		9790	0.00	39.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	155,814.00	155,814.00	44,204.00	155,814.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,362.00	21,362.00	6,056.00	6,087.00	(15,275.00)	-71.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	591.00	591.00	0.00	590.00	(1.00)	-0.2%
Timber Yield Tax		8022	612.00	612.00	0.00	396.00	(216.00)	-35.3%
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	129,891.00	129,891.00	0.00	144,107.00	14,216.00	10.9%
Unsecured Roll Taxes		8042	3,477.00	3,477.00	0.00	4,250.00	773.00	22.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	30.00	30.00	New
Supplemental Taxes		8044	1,982.00	1,982.00	338.97	2,387.00	405.00	20.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,166.00	1,166.00	0.00	1,234.00	68.00	5.8%
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			314,895.00	314,895.00	50,598.97	314,895.00	0.00	0.0%
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	5,281.00	5,281.00	0.00	7,408.00	2,127.00	40.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			320,176.00	320,176.00	50,598.97	322,303.00	2,127.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	79,968.00	79,968.00	0.00	79,968.00	0.00	0.0%
Special Education Entitlement		8181	5,731.00	5,731.00	(4,451.00)	6,225.00	494.00	8.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	254.00	254.00	105.00	418.00	164.00	64.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,293.00	31,293.00	30,384.00	30,384.00	(909.00)	-2.9%
TOTAL, FEDERAL REVENUE			117,246.00	117,246.00	26,038.00	116,995.00	(251.00)	-0.2%
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	190.00	190.00	0.00	221.00	31.00	16.3%
Lottery - Unrestricted and Instructional Materials		8560	1,383.00	1,383.00	(119.81)	1,507.00	124.00	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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	49,550.00	49,550.00	0.00	49,550.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,629.00	1,629.00	466.00	1,665.00	36.00	2.2%
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	7,174.00	7,174.00	3,620.00	17,837.00	10,663.00	148.6%
TOTAL, OTHER STATE REVENUE			59,926.00	59,926.00	3,966.19	70,780.00	10,854.00	18.1%
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	1,200.00	5,612.00	5,612.00	New
Interest		8660	30,000.00	30,000.00	14,272.31	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	37,983.00	37,983.00	New
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	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	3,399.25	39,365.00	39,365.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	166,860.00	166,860.00	32,251.00	107,039.00	(59,821.00)	-35.9%
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			196,860.00	196,860.00	51,122.56	219,999.00	23,139.00	11.8%
TOTAL, REVENUES			694,208.00	694,208.00	131,725.72	730,077.00	35,869.00	5.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	105,655.00	105,655.00	21,296.49	68,273.00	37,382.00	35.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,395.00	149,395.00	45,163.65	181,600.00	(32,205.00)	-21.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			255,050.00	255,050.00	66,460.14	249,873.00	5,177.00	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,152.00	49,152.00	0.00	44,152.00	5,000.00	10.2%
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	7,500.00	7,500.00	660.00	2,000.00	5,500.00	73.3%
TOTAL, CLASSIFIED SALARIES			56,652.00	56,652.00	660.00	46,152.00	10,500.00	18.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	50,125.00	50,125.00	9,599.69	44,337.00	5,788.00	11.5%
PERS		3201-3202	15,189.00	15,189.00	0.00	11,837.00	3,352.00	22.1%
OASDI/Medicare/Alternative		3301-3302	8,031.00	8,031.00	1,274.57	7,402.00	629.00	7.8%
Health and Welfare Benefits		3401-3402	26,760.00	26,760.00	7,298.16	34,565.00	(7,805.00)	-29.2%
Unemployment Insurance		3501-3502	156.00	156.00	158.15	264.00	(108.00)	-69.2%
Workers' Compensation		3601-3602	3,148.00	3,148.00	651.07	2,912.00	236.00	7.5%
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%

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			103,409.00	103,409.00	18,981.64	101,317.00	2,092.00	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,915.00	1,915.00	1,030.48	1,903.00	12.00	0.6%
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.00	3,000.00	2,000.00	40.0%
Materials and Supplies		4300	43,647.00	43,647.00	17,267.30	64,867.00	(21,220.00)	-48.6%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	4,500.00	4,500.00	406.94	4,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,062.00	57,062.00	18,704.72	76,270.00	(19,208.00)	-33.7%
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	43,200.00	43,200.00	1,482.54	14,200.00	29,000.00	67.1%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	3,794.00	3,794.00	0.00	3,663.00	131.00	3.5%
Operations and Housekeeping Services		5500	18,000.00	18,000.00	4,337.83	18,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	2,276.05	6,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	273,085.00	273,085.00	51,819.02	372,169.00	(99,084.00)	-36.3%
Communications		5900	6,500.00	6,500.00	1,774.15	6,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			351,679.00	351,679.00	61,689.59	421,632.00	(69,953.00)	-19.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	35,873.00	(35,873.00)	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	9,829.96	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	9,829.96	35,873.00	(35,873.00)	New
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	3,542.00	3,542.00	0.00	3,542.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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	(133.00)	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)			3,542.00	3,542.00	(133.00)	3,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			827,394.00	827,394.00	176,193.05	934,659.00	(107,265.00)	-13.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	0.00	0.0%
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	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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	50,000.00
6211	Literacy Coaches and Reading Specialists Grant Program	292,975.00
6547	Special Education Early Intervention Preschool Grant	16,940.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,530.00
9010	Other Restricted Local	1,106.00
Total, Restricted Balance		363,551.00

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	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(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	167.61	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	167.61	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	167.61	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	167.61	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,023.76	1,006.00		1,024.00	18.00	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,023.76	1,006.00		1,024.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,023.76	1,006.00		1,024.00		
2) Ending Balance, June 30 (E + F1e)			1,023.76	1,006.00		1,024.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	1,023.76	1,006.00		1,024.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	167.61	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	167.61	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	167.61	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6.51	6.51	4.85	6.51	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6.51	6.51	4.85	6.51	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6.51	6.51	4.85	6.51	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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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):	JUNE									
A. BEGINNING CASH			1,417,960.00	1,428,431.00	1,418,142.00	1,398,340.00	1,373,492.00	1,329,398.00	1,363,721.00	1,362,712.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		5,561.00	10,227.00	20,264.00	14,208.00	14,466.00	21,531.00	14,466.00	25,125.00
Property Taxes	8020-8079			138.00	94.00	107.00	127.00	81,622.00	486.00	115.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		(5.00)	25,933.00	0.00	110.00	227.00	0.00	19,876.00	0.00
Other State Revenue	8300-8599		2,952.00	(2,524.00)	815.00	2,723.00	19,508.00	20,637.00	0.00	23,865.00
Other Local Revenue	8600-8799		8,410.00	7,016.00	10,016.00	25,681.00	10,759.00	10,093.00	25,636.00	68,636.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			16,918.00	40,790.00	31,189.00	42,829.00	45,087.00	133,883.00	60,464.00	117,741.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	16,639.00	20,822.00	28,999.00	25,499.00	25,499.00	21,263.00	20,438.00
Classified Salaries	2000-2999		0.00	0.00	420.00	240.00	0.00	6,498.00	6,498.00	6,498.00
Employee Benefits	3000-3999		125.00	6,022.00	6,279.00	6,556.00	6,556.00	10,124.00	9,266.00	9,592.00
Books and Supplies	4000-4999		255.00	9,995.00	3,932.00	4,524.00	26,667.00	3,013.00	4,214.00	10,984.00
Services	5000-5999		6,067.00	8,726.00	19,538.00	27,358.00	30,459.00	28,250.00	20,232.00	38,731.00
Capital Outlay	6000-6999		0.00	9,830.00	0.00	0.00	0.00	26,043.00	0.00	0.00
Other Outgo	7000-7499		0.00	(133.00)	0.00	0.00	0.00	133.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00		0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,447.00	51,079.00	50,991.00	67,677.00	89,181.00	99,560.00	61,473.00	86,243.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
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
Liabilities and Deferred Inflows										
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
Nonoperating										
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)			10,471.00	(10,289.00)	(19,802.00)	(24,848.00)	(44,094.00)	34,323.00	(1,009.00)	31,498.00
F. ENDING CASH (A + E)			1,428,431.00	1,418,142.00	1,398,340.00	1,373,492.00	1,329,398.00	1,363,721.00	1,362,712.00	1,394,210.00
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):	JUNE								
A. BEGINNING CASH		1,394,210.00	1,327,927.00	1,345,285.00	1,314,023.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,988.00	13,857.00	13,857.00	(459.00)	1,810.00		161,901.00	161,901.00
Property Taxes	8020-8079	121.00	61,787.00	497.00	7,900.00			152,994.00	152,994.00
Miscellaneous Funds	8080-8099				5,281.00	2,127.00		7,408.00	7,408.00
Federal Revenue	8100-8299	468.00	0.00	33,145.00	37,241.00			116,995.00	116,995.00
Other State Revenue	8300-8599	0.00	(6,692.00)	9,496.00	0.00		0.00	70,780.00	70,780.00
Other Local Revenue	8600-8799	(194.00)	22,000.00	9,908.00	22,038.00			219,999.00	219,999.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,383.00	90,952.00	66,903.00	72,001.00	3,937.00	0.00	730,077.00	730,077.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	20,955.00	25,034.00	20,733.00	23,992.00	0.00		249,873.00	249,873.00
Classified Salaries	2000-2999	6,498.00	6,498.00	6,498.00	6,504.00			46,152.00	46,152.00
Employee Benefits	3000-3999	9,705.00	9,519.00	8,970.00	9,577.00		9,026.00	101,317.00	101,317.00
Books and Supplies	4000-4999	1,905.00	1,018.00	3,504.00	4,147.00	2,112.00		76,270.00	76,270.00
Services	5000-5999	34,603.00	31,525.00	58,460.00	97,004.00	20,679.00		421,632.00	421,632.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00			35,873.00	35,873.00
Other Outgo	7000-7499	0.00	0.00	0.00	3,542.00			3,542.00	3,542.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		73,666.00	73,594.00	98,165.00	144,766.00	22,791.00	9,026.00	934,659.00	934,659.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
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	
Liabilities and Deferred Inflows									
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	
Nonoperating									
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)		(66,283.00)	17,358.00	(31,262.00)	(72,765.00)	(18,854.00)	(9,026.00)	(204,582.00)	(204,582.00)
F. ENDING CASH (A + E)		1,327,927.00	1,345,285.00	1,314,023.00	1,241,258.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,213,378.00	

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	6.51	6.51		
Charter School	0.00	0.00		
Total ADA	**6.51**	**6.51**	**0.0%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	5.79	6.06		
Charter School				
Total ADA	**5.79**	**6.06**	**4.7%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	5.36	5.89		
Charter School				
Total ADA	**5.36**	**5.89**	**9.9%**	**Not Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

An additional Kinder student enrolled in 2025-26, bringing the estimated enrollment at First Interim to 7 (an increase of 1 student compared with 2025-26 Original Budget estimates of 6 enrolled students, resulting in higher projected funded ADA in the two subsequent years.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)					
	District Regular	6.00	7.00		
	Charter School	0.00			
	Total Enrollment	**6.00**	**7.00**	**16.7%**	**Not Met**
1st Subsequent Year (2026-27)					
	District Regular	6.00	7.00		
	Charter School	0.00			
	Total Enrollment	**6.00**	**7.00**	**16.7%**	**Not Met**
2nd Subsequent Year (2027-28)					
	District Regular	6.00	7.00		
	Charter School	0.00			
	Total Enrollment	**6.00**	**7.00**	**16.7%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

An additional student (Kinder) enrolled just after the CBEDS date, bringing the total current enrollment up from 6 projected at 2025-26 Original Budget to 7 at 2025-26 First Interim.

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	7	8	
Charter School			
Total ADA/Enrollment	**7**	**8**	**87.5%**
Second Prior Year (2023-24)			
District Regular	7	9	
Charter School		0	
Total ADA/Enrollment	**7**	**9**	**77.8%**
First Prior Year (2024-25)			
District Regular	6	8	
Charter School	0	0	
Total ADA/Enrollment	**6**	**8**	**75.0%**
		Historical Average Ratio:	80.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**80.6%**

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	5	7		
Charter School	0			
Total ADA/Enrollment	**5**	**7**	**71.4%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	6	7		
Charter School				
Total ADA/Enrollment	**6**	**7**	**85.7%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	6	7		
Charter School				
Total ADA/Enrollment	**6**	**7**	**85.7%**	**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)

Current projections (unrounded) for 2026-27 are 5.59, which is 79.8% ADA based on a projected enrollment of 7 students. Projections (unrounded) for 2027-28 are 5.66, which is 80.8% ADA based on a projected enrollment of 7 students. These projections were based on P-2 ADA for 2024-25, which was 80.6%.

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	314,895.00	314,895.00	0.0%	Met
1st Subsequent Year (2026-27)	320,236.00	321,873.00	.5%	Met
2nd Subsequent Year (2027-28)	328,775.00	332,096.00	1.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	87,953.50	333,790.27	26.3%
Second Prior Year (2023-24)	210,943.74	356,118.88	59.2%
First Prior Year (2024-25)	121,112.56	315,904.49	38.3%
		Historical Average Ratio:	41.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**36.3% to 46.3%**	**36.3% to 46.3%**	**36.3% to 46.3%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2025-26)	315,279.00	559,893.00	56.3%	Not Met
1st Subsequent Year (2026-27)	183,656.00	398,183.00	46.1%	Met
2nd Subsequent Year (2027-28)	188,609.00	408,875.00	46.1%	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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

An additional position was added for 2025-26 only - Principal/Lead Teacher, 1.0 FTE, charged to unrestricted accounts.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	117,246.00	116,995.00	-.2%	No
1st Subsequent Year (2026-27)	117,246.00	116,995.00	-.2%	No
2nd Subsequent Year (2027-28)	117,246.00	116,995.00	-.2%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	59,926.00	70,780.00	18.1%	Yes
1st Subsequent Year (2026-27)	10,361.00	19,302.00	86.3%	Yes
2nd Subsequent Year (2027-28)	10,391.00	19,333.00	86.1%	Yes

Explanation: (required if Yes)

The district has opted out of ELO-P funding in current year, and plans to in subsequent years. The revenue reflected for ELO-P for 2025-26 will be recaptured by the California Department of Education.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	196,860.00	219,999.00	11.8%	Yes
1st Subsequent Year (2026-27)	196,860.00	175,022.00	-11.1%	Yes
2nd Subsequent Year (2027-28)	186,860.00	165,022.00	-11.7%	Yes

Explanation: (required if Yes)

A contribution of approximately $37,000 towards the added cost of home-to-school transportation for a student in a special education program is budgeted in the current and subsequent years from SELPA low-incidence funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	57,062.00	76,270.00	33.7%	Yes
1st Subsequent Year (2026-27)	48,464.00	50,448.00	4.1%	No
2nd Subsequent Year (2027-28)	49,806.00	51,820.00	4.0%	No

Explanation: (required if Yes)

Additional textbooks, supplemental instructional materials, and other supplies were purchased in current year - see full budget assumptions and LCAP for more information.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	351,679.00	421,632.00	19.9%	Yes
1st Subsequent Year (2026-27)	362,159.00	423,376.00	16.9%	Yes
2nd Subsequent Year (2027-28)	372,191.00	434,892.00	16.8%	Yes

Explanation: (required if Yes)

The increase in Services and Operating Expenses is due primarily to addition of a SPED transportation agreement with Adroit, which is approximately $53,000 more than mileage/hotel reimbursement costs in prior years. See full budget assumptions and LCAP for more information.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	374,032.00	407,774.00	9.0%	Not Met
1st Subsequent Year (2026-27)	324,467.00	311,319.00	-4.1%	Met
2nd Subsequent Year (2027-28)	314,497.00	301,350.00	-4.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	408,741.00	497,902.00	21.8%	Not Met
1st Subsequent Year (2026-27)	410,623.00	473,824.00	15.4%	Not Met
2nd Subsequent Year (2027-28)	421,997.00	486,712.00	15.3%	Not Met

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

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

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

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

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

The district has opted out of ELO-P funding in current year, and plans to in subsequent years. The revenue reflected for ELO-P for 2025-26 will be recaptured by the California Department of Education.

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

A contribution of approximately $37,000 towards the added cost of home-to-school transportation for a student in a special education program is budgeted in the current and subsequent years from SELPA low-incidence funding.

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)

Additional textbooks, supplemental instructional materials, and other supplies were purchased in current year - see full budget assumptions and LCAP for more information.

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

The increase in Services and Operating Expenses is due primarily to addition of a SPED transportation agreement with Adroit, which is approximately $53,000 more than mileage/hotel reimbursement costs in prior years. See full budget assumptions and LCAP for more information.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	24,779.52	0.00	Not Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.4%	10.1%	11.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.1%**	**3.4%**	**3.8%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(191,003.00)	559,893.00	34.1%	Not Met
1st Subsequent Year (2026-27)	(31,721.00)	398,183.00	8.0%	Not Met
2nd Subsequent Year (2027-28)	(43,499.00)	408,875.00	10.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is projected for 2025-26 due to additional staffing - 1.0 FTE Principal/Lead Teacher. The position is eliminated in 2026-27 and beyond. Deficit spending in the two subsequent years is due primarily to the need of a budgeted contribution to Special Education (Resource 6500). This program is currently under review to determine if expenses can be reduced.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	1,033,393.00	Met
1st Subsequent Year (2026-27)	799,393.00	Met
2nd Subsequent Year (2027-28)	669,546.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	1,241,258.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	5	6	5
District's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

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

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

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

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	934,659.00	874,600.00	770,701.00
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)	934,659.00	874,600.00	770,701.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	46,732.95	43,730.00	38,535.05
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)**	**88,000.00**	**88,000.00**	**88,000.00**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	88,000.00	88,000.00	88,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	88,000.00	88,000.00	88,000.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.42%	10.06%	11.42%
	District's Reserve Standard (Section 10B, Line 7):	**88,000.00**	**88,000.00**	**88,000.00**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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)	0.00	(65,520.00)	New	65,520.00	Not Met
1st Subsequent Year (2026-27)	0.00	(66,719.00)	New	66,719.00	Not Met
2nd Subsequent Year (2027-28)	0.00	(68,053.00)	New	68,053.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	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

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)

A contribution is budgeted to Special Education, Resource 6500, in the current and subsequent years. The full amount of the contribution likely will not be needed in current year, due to an ongoing classified vacancy.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

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

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

TOTAL:				0

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

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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?

n/a

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)		
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)	0.00	0.00
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

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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	2.00	1.80	2.00	1.00

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? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases			

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
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?	Yes	Yes	Yes
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? Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

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? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
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			

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	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?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (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?			

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	.20	.40	.20	.20

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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)

A5: District employees are unrepresented. A6: The district pays the single premium only for medical benefits.

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End of School District First Interim Criteria and Standards Review

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	314,895.00	2.22%	321,873.00	3.18%	332,096.00
2. Federal Revenues	8100-8299	79,968.00	0.00%	79,968.00	0.00%	79,968.00
3. Other State Revenues	8300-8599	1,296.00	3.40%	1,340.00	1.87%	1,365.00
4. Other Local Revenues	8600-8799	38,251.00	(21.57%)	30,000.00	(33.33%)	20,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(65,520.00)	1.83%	(66,719.00)	2.00%	(68,053.00)
6. Total (Sum lines A1 thru A5c)		368,890.00	(.66%)	366,462.00	(.30%)	365,376.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				244,873.00		125,727.00
b. Step & Column Adjustment				2,797.00		2,904.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(121,943.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	244,873.00	(48.66%)	125,727.00	2.31%	128,631.00
2. Classified Salaries						
a. Base Salaries				2,000.00		2,000.00
b. Step & Column Adjustment				0.00		0.00
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	2,000.00	0.00%	2,000.00	0.00%	2,000.00
3. Employee Benefits	3000-3999	68,406.00	(18.24%)	55,929.00	3.66%	57,978.00
4. Books and Supplies	4000-4999	30,254.00	2.82%	31,107.00	2.72%	31,953.00
5. Services and Other Operating Expenditures	5000-5999	174,945.00	2.82%	179,878.00	2.72%	184,771.00
6. Capital Outlay	6000-6999	35,873.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,542.00	0.00%	3,542.00	0.00%	3,542.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		559,893.00	(28.88%)	398,183.00	2.69%	408,875.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(191,003.00)		(31,721.00)		(43,499.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		860,845.00		669,842.00		638,121.00
2. Ending Fund Balance (Sum lines C and D1)		669,842.00		638,121.00		594,622.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	581,842.00		550,121.00		506,622.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	88,000.00		88,000.00		88,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		669,842.00		638,121.00		594,622.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	88,000.00		88,000.00		88,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		88,000.00		88,000.00		88,000.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assumes elimination of Principal/Lead Teacher position in 2026-27 and addition of a Reading Specialist position, paid for with restricted funding (Literacy grant). See full board packet for complete budget assumptions.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,408.00	0.00%	7,408.00	0.00%	7,408.00
2. Federal Revenues	8100-8299	37,027.00	0.00%	37,027.00	0.00%	37,027.00
3. Other State Revenues	8300-8599	69,484.00	(74.15%)	17,962.00	.03%	17,968.00
4. Other Local Revenues	8600-8799	181,748.00	(20.21%)	145,022.00	0.00%	145,022.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	65,520.00	1.83%	66,719.00	2.00%	68,053.00
6. Total (Sum lines A1 thru A5c)		361,187.00	(24.10%)	274,138.00	.49%	275,478.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,000.00		90,334.00
b. Step & Column Adjustment				0.00		
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				85,334.00		(90,334.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,000.00	1,706.68%	90,334.00	(100.00%)	0.00
2. Classified Salaries						
a. Base Salaries				44,152.00		49,152.00
b. Step & Column Adjustment						983.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,152.00	11.32%	49,152.00	2.00%	50,135.00
3. Employee Benefits	3000-3999	32,911.00	125.13%	74,092.00	(43.71%)	41,703.00
4. Books and Supplies	4000-4999	46,016.00	(57.97%)	19,341.00	2.72%	19,867.00
5. Services and Other Operating Expenditures	5000-5999	246,687.00	(1.29%)	243,498.00	2.72%	250,121.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		374,766.00	27.12%	476,417.00	(24.05%)	361,826.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(13,579.00)		(202,279.00)		(86,348.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		377,130.00		363,551.00		161,272.00
2. Ending Fund Balance (Sum lines C and D1)		363,551.00		161,272.00		74,924.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	363,551.00		161,272.00		74,924.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		363,551.00		161,272.00		74,924.00
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.

1.0 FTE Reading Specialist added in 2026-27 using Literacy grant funds. Removed in 2027-28.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	322,303.00	2.17%	329,281.00	3.10%	339,504.00
2. Federal Revenues	8100-8299	116,995.00	0.00%	116,995.00	0.00%	116,995.00
3. Other State Revenues	8300-8599	70,780.00	(72.73%)	19,302.00	.16%	19,333.00
4. Other Local Revenues	8600-8799	219,999.00	(20.44%)	175,022.00	(5.71%)	165,022.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		730,077.00	(12.26%)	640,600.00	.04%	640,854.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				249,873.00		216,061.00
b. Step & Column Adjustment				2,797.00		2,904.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(36,609.00)		(90,334.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	249,873.00	(13.53%)	216,061.00	(40.47%)	128,631.00
2. Classified Salaries						
a. Base Salaries				46,152.00		51,152.00
b. Step & Column Adjustment				0.00		983.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,152.00	10.83%	51,152.00	1.92%	52,135.00
3. Employee Benefits	3000-3999	101,317.00	28.33%	130,021.00	(23.33%)	99,681.00
4. Books and Supplies	4000-4999	76,270.00	(33.86%)	50,448.00	2.72%	51,820.00
5. Services and Other Operating Expenditures	5000-5999	421,632.00	.41%	423,376.00	2.72%	434,892.00
6. Capital Outlay	6000-6999	35,873.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,542.00	0.00%	3,542.00	0.00%	3,542.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		934,659.00	(6.43%)	874,600.00	(11.88%)	770,701.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(204,582.00)		(234,000.00)		(129,847.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,237,975.00		1,033,393.00		799,393.00
2. Ending Fund Balance (Sum lines C and D1)		1,033,393.00		799,393.00		669,546.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	363,551.00		161,272.00		74,924.00
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	581,842.00		550,121.00		506,622.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	88,000.00		88,000.00		88,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,033,393.00		799,393.00		669,546.00
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	88,000.00		88,000.00		88,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		88,000.00		88,000.00		88,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.42%		10.06%		11.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		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)		4.85		5.79		5.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		934,659.00		874,600.00		770,701.00
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)		934,659.00		874,600.00		770,701.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		46,732.95		43,730.00		38,535.05
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)		88,000.00		88,000.00		88,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

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

First Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Kashia Elementary **Sonoma County**

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

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

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

Kashia Elementary **Sonoma County**

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

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

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

Kashia Elementary **Sonoma 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)

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

Kashia Elementary **Sonoma 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)

SONOMA COUNTY OFFICE OF EDUCATION

AB 2756 REPORTING REQUIREMENTS

District: Kashia Elementary School District

Please check one:

[X] The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

[ ] The district is submitting the following reports that show signs of financial distress:

1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached [ ]

2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached [ ]

3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached [ ]

Signature: _____ Date: 12/10/2025
Chief Business Official

Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education

BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

2025-26 First Interim Report

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Kashia

select District name from drop-down

			prior year	Budget Year	MYP Year 1	MYP Year 2	
LCFF Calculator (COMPLETE THIS FIRST)							
from calculator		State Aid	154,330	155,814	158,175	162,880	0
		EPA	5,669	6,087	7,644	10,041	0
		Property Taxes	149,994	152,994	156,054	159,175	0
		In-Lieu of Property Tax	0	0	0	0	0
		subtotal	309,993	314,895	321,873	332,096	0
additional items (not in calculator)		property tax transfer-spec ed 8097	7,923	7,408	7,408	7,408	0
		basic aid supplemental	0	0	0	0	0
		basic aid choice	0	0	0	0	0
		prior year , object 8019	0	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0	0
		other _____	0	0	0	0	0
		prior year amount charter overpaid	0	0	-	-	-
		General Fund total	$317,916 ◇	$322,303 ●	$329,281 ◘	$339,504 ▼	$0 △
Escape							
	resource / object						
general fund	0000 / 8011	State Aid + choice + supplemental	139,355	155,814			
general fund	1400 / 8012	EPA	20,644	6,087			
general fund	0000/1400 / 8019	Prior year	0	0			
general fund	0000 / 802x-804x	Property Taxes	149,994	152,994			
general fund	0000 / 8091	LCFF transfer	0	0			
general fund	0000 / 8096	In-Lieu of Property Tax	0	0			
		subtotal	309,993	314,895			
general fund	6500 / 8097	property tax transfer-special educ	7,923	7,408			
		General Fund total	$317,916 ◇	$322,303 ●			
Multi-year Projection							
MYP- general fund		LCFF Sources (8010-8099)	317,916	322,303	329,281	339,504	0
		General Fund total	$317,916 ◇	$322,303 ●	$329,281 ◘	$339,504 ▼	$0 △
			balanced	balanced	balanced	balanced	--

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091	*data is extracted*	321,873	332,096