

# Cascade Union Elementary School District Regular Meeting of the Governing Board

The Board Room at Anderson Middle School  
1646 Ferry Street, Anderson, CA 96007

March 11, 2026

Closed Session 6:00 p.m.

Open Session 6:30 p.m.

## Board Members

Tye Burgess  
Sydney Figone  
Roderick Hayes  
Diane Kimball  
Crista Munns

## Superintendent

Jason Provence

---

### *Our District Focus* *Cascade CARES*

Challenging classroom discourse   Academic success   Responsible behaviors   Engaging strategies   Supportive relationships

---

#### Rules for Conduct

The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. District Officials and members of the public are expected to conduct themselves with civility and to afford each other a measure of dignity and respect. Shouting, personal insults, attacks, or any conduct that disrupts the flow of business is considered to be out of order. Members of the public are to direct their comments to the Board in its entirety, cannot single out Board Members for response, nor can a member of the public address specific issues with other members of the community.

Members of the public are further cautioned not to approach the dais or any Board Member during the meeting or while making a public comment, and to remain at the podium while speaking. Speakers are encouraged to contact the District's administrative office and use established complaint procedures if they wish to have any complaint investigated and addressed.

Each action item will allow for five speakers, except those items for which a Public Hearing will be held which will allow for fifteen speakers. Up to ten speakers may sign up for general Public Comment. Speakers addressing items not on the agenda will be heard at approximately 6:30 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items. Speakers commenting on items not on the consent calendar will be heard when the item is presented to the Board prior to deliberation and possible action.

If you require special accommodations, including auxiliary aids or services in order to participate in the Board meeting, please contact the Office of the Superintendent at least two days prior to the meeting date

---

## AGENDA

1. **CALL TO ORDER / ESTABLISH QUORUM (6:00 p.m.)**
2. **OPPORTUNITY FOR PUBLIC COMMENT ON CLOSED SESSION ITEMS**
3. **CLOSED SESSION** to consider and/or take action on: **P. 5**
  - a. Conference with Labor Negotiator (G.C. 54957.6) Agency-designated representative: Jason Provence, Superintendent
  - b. Government Code §54956.9(d)(2)
  - c. Public Employment
  - d. Public Employee Discipline/Dismissal/Release/Complaint. GC §54957
  - e. Public Employee Performance Evaluation. GC §54947  
Superintendent's Evaluation
4. **RECONVENE OPEN SESSION** **P. 6**
  - a. Pledge of Allegiance
  - b. Good Things and Mission/Vision/Core Values
5. **OPPORTUNITY FOR PUBLIC COMMENT** **P. 7**
  - a. Rules of Decorum

- 6. APPROVE AGENDA AND ACTION ON CONSENT ITEMS P. 8**
- 7. APPROVE BOARD MEETING MINUTES P. 9**
- (C) • February 7, 2026 Special Board Meeting
  - (C) • February 11, 2026 Regular Board Meeting
- 8. PRESENTATIONS P. 15**
- a. North State Aspire Academy and Special Education – Natasha Greene, Director
  - b. Items from the Floor: ACTA, Teamsters, CSEA, Others
  - c. Board Member Comments
- 9. CORRESPONDENCE - None**
- 10. REPORTS**
- 10.1 ADMINISTRATIVE REPORTS**
- 10.1.1 Superintendent Report P. 62
  - 10.1.2 Tree of Life Proposition 39 Facilities District Response P. 70
  - 10.1.3 Board Policies/Administrative Regulations January and February 2026 Updates – First Read P. 73
  - 10.1.4 Green Energy Innovations P. 80
  - (PH) 10.1.5 Local Control Accountability Plan (LCAP) – Input and Discussion P. 81
- 10.2 INSTRUCTION REPORT - None**
- 10.3 BUSINESS REPORTS**
- 10.3.1 CUESD Transportation Plan for 2024-25 to 2028-29 P. 82
- 11. ACTION ITEMS – *Public Comment on Action Items***
- 11.1 ADMINISTRATIVE ACTION ITEMS**
- (C) 11.1.1 Approve Warrant Signature Card P. 84
  - 11.1.2 Nominate Members for Board Policy Review and Technology Committees  
(*Public Comment/Board Action*) P. 86
  - 11.1.3 Adopt Revised Board Policy 5030, Student Wellness (*Public Comment/Board Action*) P. 87
  - 11.1.4 Review and Adopt Board Policy/Administrative Regulation 1445 – Response to Immigration Enforcement (*Public Comment/Board Action*) P. 97
  - 11.1.5 Adopt Resolution #2025-21, Amend Board Bylaw 9250: Remuneration, Reimbursement, and Other Benefits, to Eliminate Health and Welfare Benefits for Board Members P. 104  
(*Public Comment/Board Action*)
- 11.2 HUMAN RESOURCES ACTION ITEMS**
- (C) 11.2.1 Approve Employment P. 108
  - 11.2.2 Consider/Adopt Resolution #2025-19, Reducing/Laying Off Classified Employee Services for the 2026-27 School Year (*Public Comment/Board Action*) P. 109
  - 11.2.3 Consider/Adopt Resolution #2025-20, Reducing/Laying Off Certificated Employee Services for the 2026-27 School Year (*Public Comment/Board Action*) P. 111
- 11.3 INSTRUCTION ACTION ITEMS - None**
- 11.4 BUSINESS SERVICES ACTION ITEMS**
- (C) 11.4.1 Approve February 2026 Warrants P. 114
  - (C) 11.4.2 Approve Donation P. 123
  - 11.4.3 Approve Second Interim Budget (*Public Comment/Board Action*) P. 125

**12. CLOSING**

12.1 Future Meeting Dates: P. 298

- April 15, 2026, 6:00 p.m. – Regular Board Meeting

12.2 Other Important Dates

- March 25, 2026, 4:30 p.m. at Anderson Heights Library – Chat with the President
- April 6 to 13, 2026 – Spring Break (No School)

12.3 Adjourn to Closed Session

**13. CLOSED SESSION** to consider and/or take action on: P. 299

- a. Conference with Labor Negotiator (G.C. 54957.6) Agency-designated representative: Jason Provence, Superintendent
- b. Government Code §54956.9(d)(2)
- c. Public Employment
- d. Public Employee Discipline/Dismissal/Release/Complaint. GC §54957
- e. Public Employee Performance Evaluation. GC §54947  
Superintendent's Evaluation

**14. RECONVENE OPEN SESSION AND REPORT ACTION TAKEN IN CLOSED SESSION**

**15. ADJOURNMENT**

ITEM 2

PUBLIC COMMENT PERIOD ON  
CLOSED SESSION ITEMS

This opportunity for comment is provided for anyone to address the Board on Closed Session items only.

CLOSED SESSION

**CLOSED SESSION** to consider and/or take action on:

- a. Conference with Labor Negotiator (G.C. 54957.6) Agency-designated representative: Jason Provence, Superintendent
- b. Government Code §54956.9(d)(2)
- c. Public Employment
- d. Public Employee Discipline/Dismissal/Release/Complaint.  
GC §54957
- e. Public Employee Performance Evaluation. GC §54947  
Superintendent's Evaluation

PROPOSED ACTION: TO BE DETERMINED

ITEM 4  
RECONVENE

The Board will reconvene to Open Session immediately following Closed Session.

- a. Pledge of Allegiance
- b. Good Things and Mission/Vision/Core Values

PUBLIC COMMENT PERIOD

RULES OF DECORUM

The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. District Officials and members of the public are expected to conduct themselves with civility and to afford each other a measure of dignity and respect. Shouting, personal insults, attacks, or any conduct that disrupts the flow of business is considered to be out of order. Members of the public are to direct their comments to the Board in its entirety, cannot single out Board Members for response, nor can a member of the public address specific issues with other members of the community.

Members of the public are further cautioned not to approach the dais or any Board Member during the meeting or while making a public comment, and to remain at the podium while speaking. Speakers are encouraged to contact the District's administrative office and use established complaint procedures if they wish to have any complaint investigated and addressed.

Each action item will allow for five speakers, except those items for which a Public Hearing will be held which will allow for fifteen speakers. Up to ten speakers may sign up for general Public Comment. Speakers addressing items not on the agenda will be heard at approximately 6:30 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items. Speakers commenting on items not on the consent calendar will be heard when the item is presented to the Board prior to deliberation and possible action.

Are there any comments or questions?

ESTABLISH AGENDA AND ACTION ON CONSENT

The agenda has been developed in the order in which it has been printed and distributed. However, the order of the agenda may be modified.

Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Agenda. All items approved on the Consent motion will be written up in the minutes as if they had been acted upon individually. Consent items being considered at this meeting include:

- 8. Approve Board Meeting Minutes:
  - o February 7, 2026, Special Board Meeting
  - o February 11, 2026, Regular Board Meeting
- 11.1.1 Approve Warrant Signature Card
- 11.2.1 Approve Employment
- 11.4.1 Approve February 2026 Warrants
- 11.4.2 Approve Donation

PROPOSED ACTION: Approval.

APPROVAL OF BOARD MEETING MINUTES

BOARD MEETING MINUTES

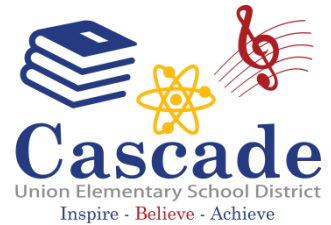
Minutes from the following Board meetings are presented for Board approval:

- February 7, 2026, Special Board Meeting
- February 11, 2026, Regular Board Meeting

PROPOSED ACTION: Approval by Consent.

# MINUTES

**Special Meeting of the Governing Board  
JPC Conference Room – District Office  
February 7, 2026 8:30 a.m.**



The Board meeting was called to order at 8:43 a.m. by Board President Hayes. A quorum was established with Board Member Munns absent.

Superintendent Provence led the Pledge of Allegiance.

There were no public comments.

On motion of Board Member Kimball, seconded by Board Member Figone, the agenda was unanimously approved.

Superintendent Provence presented the District’s Facilities Master Plan and reviewed the CUESD project list. He emphasized the importance of moving out of qualified status before drawing additional bond funds. The District has three years to expend bond funds once they are drawn. He shared that he will evaluate which projects can be completed using currently available funds, including the possibility of using the District’s maintenance crew to complete certain work in-house. Board Member Hayes inquired whether there would be an advantage to waiting one to two years before initiating additional draws in order to secure greater funding opportunities. Mr. Provence agreed that waiting may provide a financial benefit.

The solar project at Tree of Life is being paid off, and the District should see immediate savings—potentially up to \$250,000 annually. Mr. Provence clarified that since TOL has paid off Verde Vale, the previous \$160,000 obligation is no longer required.

Board Member Munns arrived at 8:57 a.m.

Board Member Kimball asked for an update regarding the transportation facility. Superintendent Provence reported that the District is still renting space in Cottonwood; however, the newly hired mechanic has requested the use of both shop spaces, as the larger facility allows buses to remain overnight. The District’s own transportation shop is anticipated to be fully operational by the next school year.

The Board discussed campus priorities, with Mr. Provence noting that functional and safety-related items take precedence over beautification projects. Board Member Kimball asked about the ADA-compliant playground at Anderson Heights. Mr. Provence responded that partial ADA improvements have been made, but a fully ADA-compliant playground would require expansion of the entire area. The addition of shade covers over the preschool playground was also discussed as a potential improvement.

Board Member Hayes asked whether the Anderson Heights office would be relocated. Mr. Provence explained that while the northern playground would remain, a relocated office would be positioned more centrally and visibly at the front of the campus.

Board Member Munns inquired about window replacements. Mr. Provence explained that when windows are replaced, they are measured and selected for optimal energy efficiency in heating and cooling while meeting safety standards. Jason also shared that a firm may conduct a study on lighting fixture replacements to determine qualification for upgrades.

1. Call to Order/  
Establish Quorum
2. Pledge of Allegiance
3. Public Comment
4. Approval of Agenda
5. Bond Goals

Board Member Hayes inquired about cafeteria flooring at Anderson Heights. Mr. Provence stated that the flooring would match the material currently installed at Anderson Middle School and Meadow Lane.

Chief Business Official Robyn Stamm asked about Cerami buildings. Mr. Provence explained that they are stick-built, state-pre-approved structures constructed on site. They are permanent facilities, comparable in appearance to portables but built to permanent standards.

Superintendent Provence reiterated the importance of ensuring the community can clearly see how bond funds are being utilized. He encouraged Board members to share suggestions for projects or beautification efforts and proposed installing signage at school sites thanking the community for supporting the bond measure.

Board Member Hayes introduced a proposal to form a Board Policy Committee. He referenced prior practice concerning Board Policies (BP) and Administrative Regulations (AR) and shared insights from the CSBA conference he attended in December, where Board members were advised to take an active role in reviewing and shaping policies.

Mr. Hayes reviewed a proposed charge statement to establish a subcommittee that would meet three to four times per year to review policies prior to bringing them forward for full Board consideration. Board Member Munns asked whether Superintendent Provence would lead the group. Mr. Hayes clarified the proposed committee membership and representation structure as outlined in the charge statement. The idea of inviting a student from Leadership to attend Board meetings and provide regular reports was discussed. The Board Policy Committee resolution will go to the Board at its regular meeting on February 11, 2026, for adoption.

Board Member Hayes introduced the Technology Committee proposal, noting the increasing presence of artificial intelligence in education. He emphasized the District's responsibility to teach students to use technology responsibly and ethically, and that the same expectations apply to staff. The committee's purpose will be to review and update policies related to technology use, cybersecurity, and emerging AI considerations. The Technology Committee resolution will go to the Board at its regular meeting on February 11, 2026, for adoption.

On motion of Board Member Kimball, seconded by Board Member Burgess, at 11:12 a.m., the meeting was adjourned to Closed Session.

At 2:27 p.m., Open Session was reconvened. No reportable action was taken during the Closed Session.

The meeting was adjourned at 2:27 p.m.

---

TYE BURGESS, CLERK  
Cascade Union Elementary School District Governing Board

Approved and entered into the records of the Cascade Union Elementary School District this 11<sup>th</sup> day of March 2026.

---

JASON PROVENCE, SUPERINTENDENT  
Secretary to the Governing Board

6. Board Policy Committee

7. Technology Committee

8. Adjourn to Closed Session

9. Reconvene to Open Session; Report Action

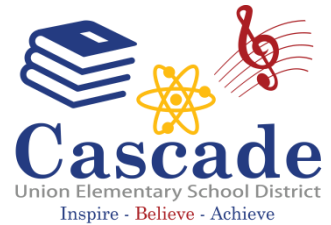
10. Adjourn

# MINUTES

## Regular Meeting of the Governing Board

The Board Room at Anderson Middle School

February 11, 2026 6:00 p.m.



The Board meeting was called to order at 6:00 p.m. by Board President Hayes. A quorum was established with all Board Members present.

There were no comments regarding the Closed Session agenda items.

### CLOSED SESSION

On motion of Board Member Kimball, seconded by Board Member Figone, at 6:01 p.m., the meeting was adjourned to Closed Session.

### RECONVENE OPEN SESSION

At 6:33 p.m., Open Session was reconvened. Board President Hayes reported that the Board unanimously adopted Resolution #2025-13, #2025-14, #2025-16, #2025-17, and #2025-18, Resolution of Release of Certificated Employee, by the following votes: Ayes – Burgess, Figone, Kimball, Munns, and Hayes. Noes – None. Absent – None.

Superintendent Provence led the Pledge of Allegiance.

Anderson Heights Principal Carrie Norris recognized four students for their accomplishments: Rowan Arrisola, Jordan Golden, Ariyahna Stafford, and Logan Riggins.

### PUBLIC COMMENTS

Kristina Taylor shared a concern she is having at Meadow Lane and requested an Opportunity Room at each school site.

### APPROVE AGENDA AND CONSENT ITEMS

On motion of Board Member Kimball, seconded by Board Member Burgess, the agenda and consent items were unanimously approved.

### BOARD MEETING MINUTES

On consent motion by Board Member Kimball, seconded by Board Member Burgess, the Minutes of the Special and Regular Meeting of January 14, 2026, were unanimously approved.

### PRESENTATIONS

Principal Carrie Norris recognized four Anderson Heights staff for their outstanding service: Eric Skousen, Tranessa Mautz, Brittany Roberts, and Joelee Arons. She provided information on Anderson Heights enrollment, attendance, and CAASPP scores. She also spoke of the success of the Learning Center/Math Lab, PBIS, Capturing Kids Hearts, and AVID at her site. Mrs. Norris also shared recent celebrations and team-building events.

Kristina Armstrong, ACTA President, shared that negotiations scheduled for the end of January were postponed at the request of ACTA. She asked the board to prioritize people over programs when considering staff reductions. Additionally, she inquired whether the district had considered offering a stipend to support the development of an Opportunity Room.

1. Call to Order/  
Establish Quorum
2. Comments on  
Closed Session  
Agenda Items
3. Adjournment to  
Closed Session
4. Reconvene to  
Open Session
- 4a. Pledge of  
Allegiance
- 4b. Good Things
5. Public Comment
6. Agenda and  
Consent Items
7. Approval of  
Minutes
- 8a. Anderson Heights
- 8b. Items From the Floor

Board President Hayes reviewed the recent Special Board Meeting held on Saturday and suggested that similar meetings be held quarterly. He also shared that he walked the Tree of Life campus with Superintendent Provence and observed ongoing construction and the robotics team in action. He further noted that he toured Meadow Lane with Mr. Provence. He will be attending an oversight meeting with Superintendent Provence for Tree of Life, scheduled for April.

8c. Board Member  
Comments

### CORRESPONDENCE

There was no correspondence to share with the Board.

9. Correspondence

### REPORTS

Superintendent Provence reported that the enrollment is currently at 1,027. He spoke of the recent passing of student Benjamin Foster. He reviewed updates to the comprehensive safety plans and also presented the new Cascade marketing videos. In response to Board Member Munns' request for clarification regarding recent district staff changes, he reported that the district did not qualify for multiplier funds for the upcoming school year. The district is currently reviewing contracted services for potential reductions, focusing on attendance recovery efforts, and exploring increased Medi-Cal reimbursement funding.

10.1.1 Superintendent  
Report

Superintendent Provence reported that the district is preparing a response to Tree of Life's second Prop 39 facilities submission. He noted the language may be included for the upcoming year, allowing the district to utilize a classroom to provide services to students with special needs, if necessary.

10.1.2 TOL Prop. 39  
Request

A public hearing was held to receive input on the Local Control Accountability Plan (LCAP). Superintendent Provence reviewed the LCAP actions and highlighted positive growth data related to the Ignite program. There were no other public comments, and the public hearing was closed.

10.1.3 LCAP – Public  
Hearing

### ACTION ITEMS

On consent motion by Board Member Kimball, seconded by Board Member Burgess, the Comprehensive School Safety Plans were unanimously approved.

11.1.1 Safety Plans

On consent motion by Board Member Kimball, seconded by Board Member Burgess, the Professional Development/Conference Attendance was unanimously approved.

11.1.2 Professional  
Development

A public hearing was held to receive input regarding the 2025-26 Extended School Year Waiver Request. Superintendent Provence reported that we have this waiver every year to shorten the length of ESY while increasing the minutes per day. There were no public comments, and the public hearing was closed. On motion made by Board Member Burgess, seconded by Board Member Munns, the Extended School Year Waiver was unanimously approved.

11.1.3 ESY Waiver

Board Member Hayes introduced the formation of a Board Policy Review Committee, modeled after larger districts. The committee will meet quarterly to review new and updated board policies. On motion made by Board Member Burgess, seconded by Board Member Kimball, Resolution #2025-10, Establishing Board Policy Review Committee, was unanimously adopted.

11.1.4 Reso #2025-10,  
Board Policy  
Committee

Board Member Hayes also introduced the formation of a technology committee, which will review policies related to technology and cybersecurity. On motion made by Board Member Burgess, seconded by Board Member Kimball, Resolution #2025-11, Establishing the Technology Oversight and Review Committee, was unanimously adopted.

11.1.5 Reso #2025-11,  
Technology  
Committee

On consent motion by Board Member Kimball, seconded by Board Member Burgess, the employment recommendations were unanimously approved.

On motion made by Board Member Munns, seconded by Board Member Burgess, the MOU with General Teamsters, Professional, Health Care, and Public Employees Local 137 was unanimously approved.

Superintendent Provence announced the hiring of a new Chief Business Official, Robyn Stamm, under a three-year contract. On motion made by Board Member Munns, seconded by Board Member Kimball, Resolution #2025-09, Designating Chief Business Official as Senior Management of the Classified Service, was unanimously adopted.

On motion made by Board Member Kimball, seconded by Board Member Munns, the Chief Business Official's employment contract was unanimously approved.

On consent motion by Board Member Kimball, seconded by Board Member Burgess, the January 2026 Warrants were unanimously approved.

On motion made by Board Member Burgess, seconded by Board Member Figone, the 2024-25 Audit Findings and Recommendations were unanimously approved.

CLOSING

The next Regular Meeting of the Governing Board will be held on Wednesday, March 11, 2026, at 6:00 p.m.

Other notable dates include Presidents' Week from February 16 to February 20, and Chat with the President on February 25 at the AMS Library.

ADJOURNMENT

The meeting was adjourned at 8:26 p.m.

\_\_\_\_\_  
TYE BURGESS, CLERK  
Cascade Union Elementary School District Governing Board

Approved and entered into the records of the Cascade Union Elementary School District on this 11<sup>th</sup> day of March 2026.

\_\_\_\_\_  
JASON PROVENCE, SUPERINTENDENT  
Secretary to the Governing Board

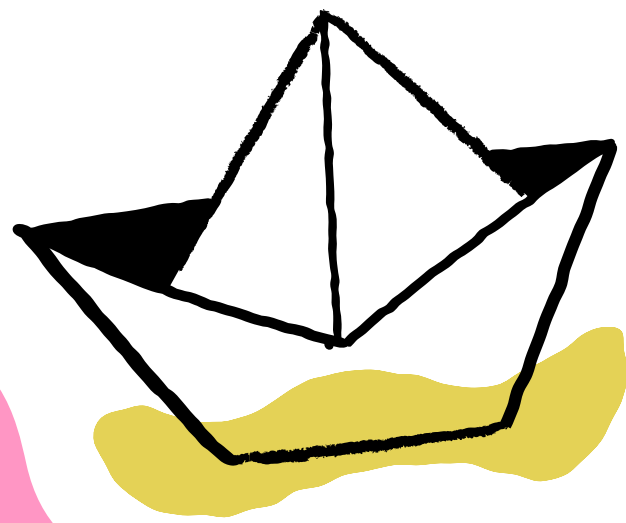
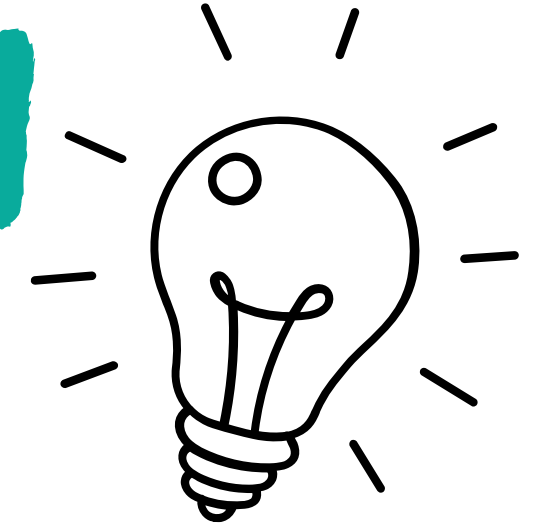
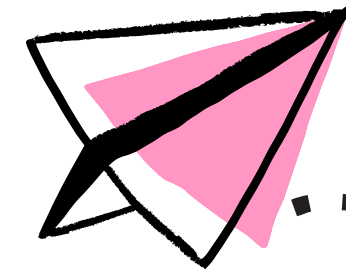
11.2.1 Employment
11.2.2 MOU w/General Teamsters
11.2.3 Reso #2025-09, CBO Class
11.2.4 CBO Contract
11.4.1 January 2026 Warrants
11.4.2 Audit Findings
12.1 Future Meeting Date
12.2 Other Important Dates
15. Adjournment

PRESENTATIONS

PRESENTATIONS

- 8a. North State Aspire Academy and Special Education – Natasha Greene, Director
- 8b. Presentations from the Floor: ACTA, Teamsters, CSEA, Others
- 8c. Board Member Comments

# SPECIAL EDUCATION



Cascade 2025-26 Board  
Presentation

# Vision Connection

The staff of the Cascade Union Elementary School District include and serve **all students** from across our community.

We create a culture of excellence; **challenging students** to be **successful, continuous learners** – academically, socially, and emotionally.

Using **student-centered curriculum**, **engaging instruction**, and **cutting-edge technology**, we provide **positive and safe classrooms** that focus on the whole child.

With **students, families, and community** as **equal partners**, we are dedicated to preparing **confident, healthy, respectful, and responsible students** who can succeed and be productive today, next year, in high school, in college and their future career.

Students, Staff, Families, Community. Together, we are proud to be the Cascade Union Elementary School District.

## **INSPIRE**

to give someone **the desire, the confidence, and the enthusiasm** to do something well

## **BELIEVE**

to **trust someone** and be **confident they will be successful**

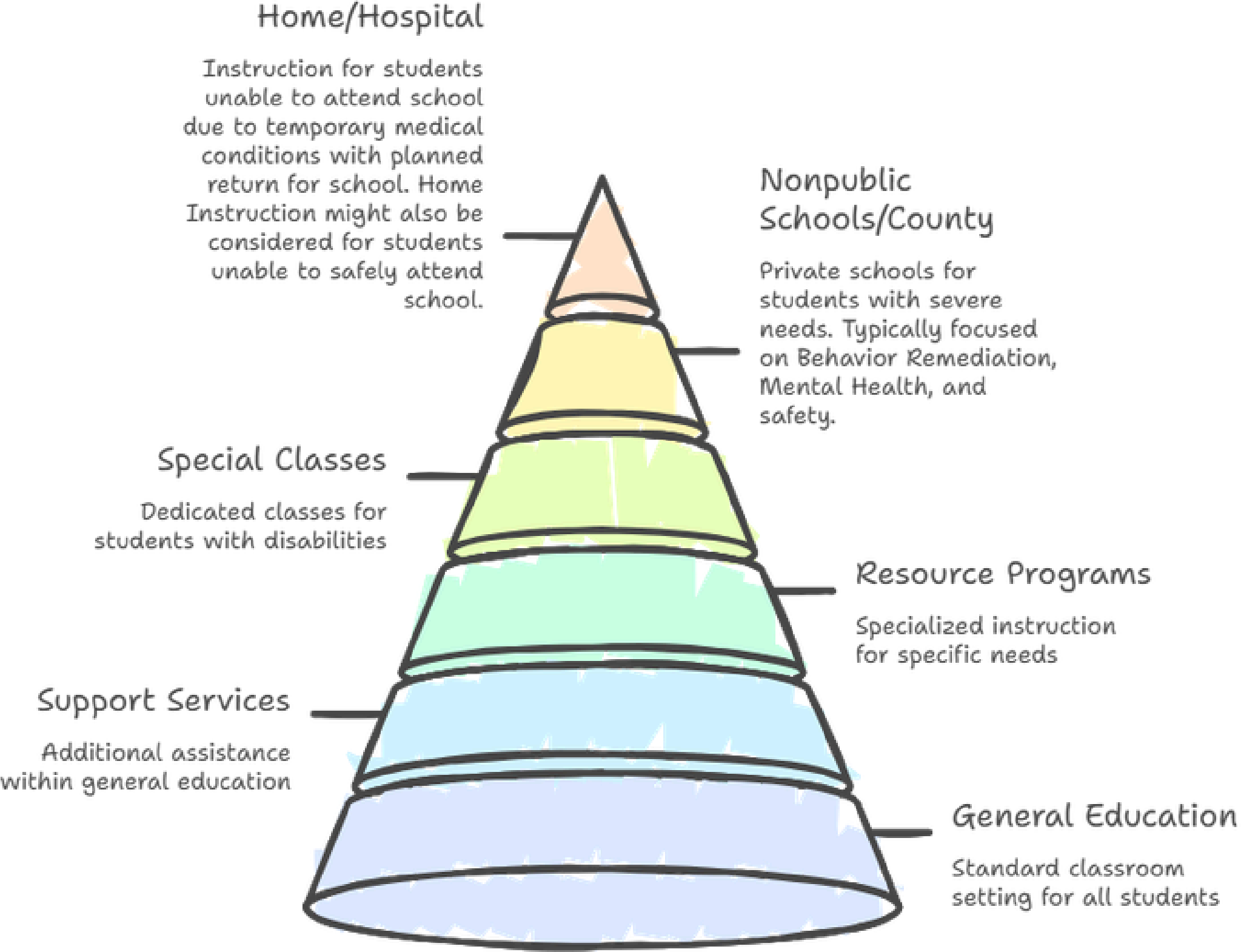
## **ACHIEVE**

to **successfully accomplish something** by **courage, effort, or skill**

The continuum of special education services in California encompasses various educational settings and supports, designed to meet the diverse needs of students with disabilities.

**Special Education is not a place - it's a service.**

### California Special Education Service Continuum





# DISTRICT SNAPSHOT

Total Students in Special Education: **283**

% of District Enrollment: **25%**

Highest Primary Eligibility Categories: **Autism, Speech or Language Impairment**

## Anderson Middle School

1 SDC | 1 ERICS | 2 Ed Specialist | 1 Counselor | 1 Psych

## Anderson Heights

2 SDC | 1 Ed Specialist | 1 Counselor | 1 Psych

## Meadow Lane

2 SDC | 2 Ed Specialist | 1 Counselor | 1 Psych

## North State Aspire Academy

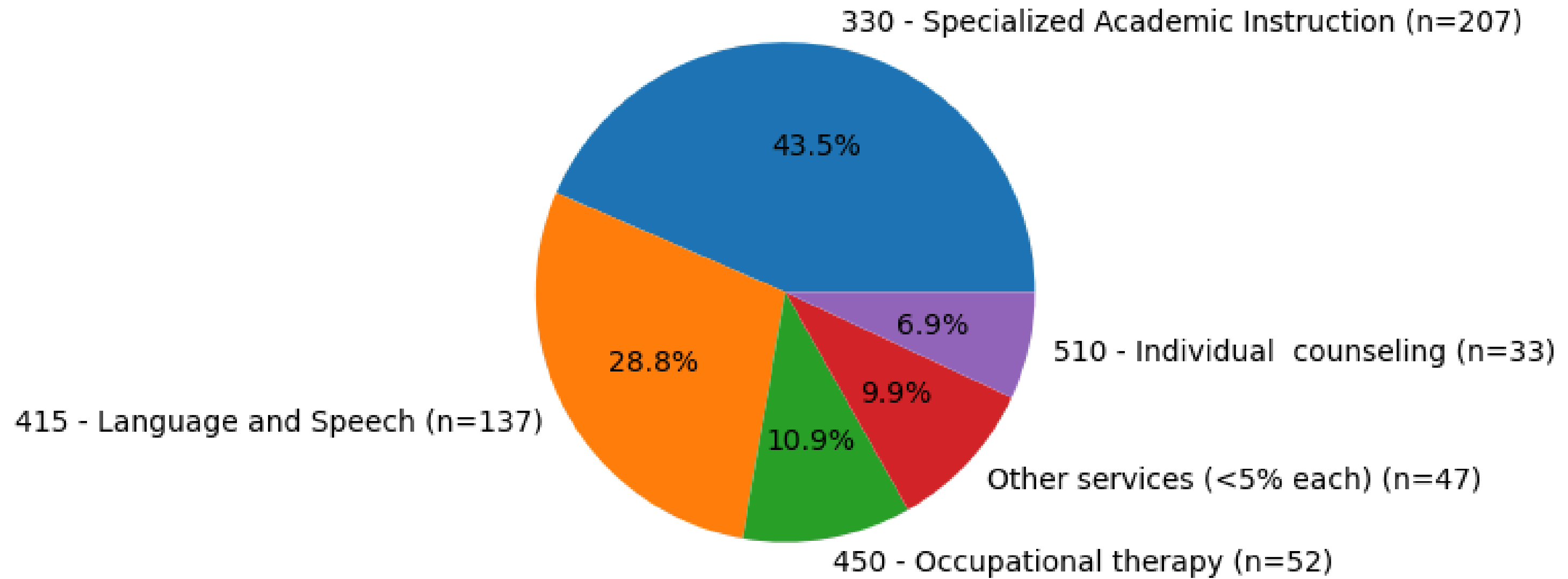
1 Ed Specialist | Part time Psych & Counselor

## Preschool

1 Special Ed Teacher  
SCOE Assessment Team



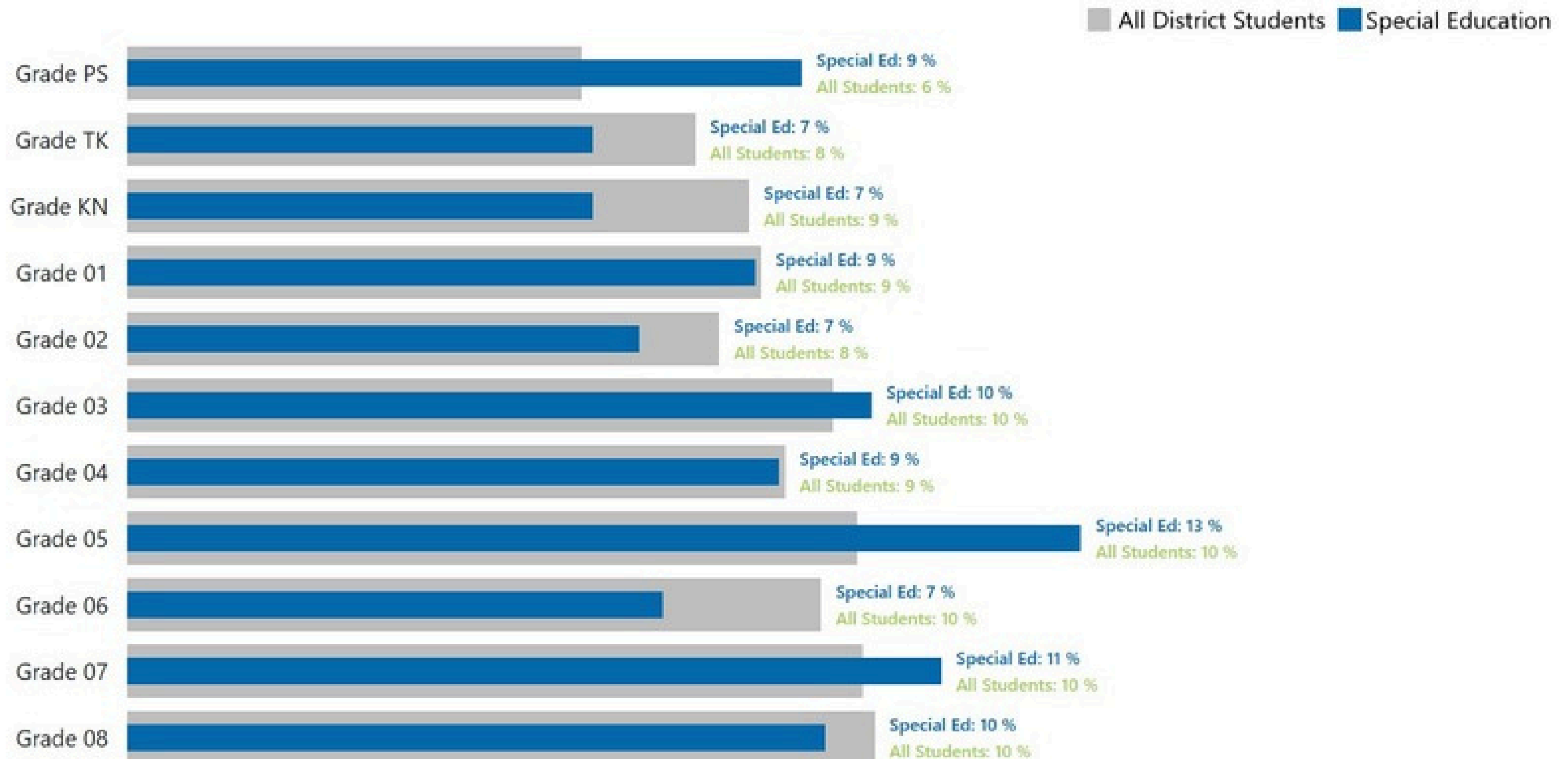
# Services by Students



# Grade Level Snapshot



The chart measures the percentage of students by grade level in special education compared to the total number of students within the Local Education Agency (LEA).





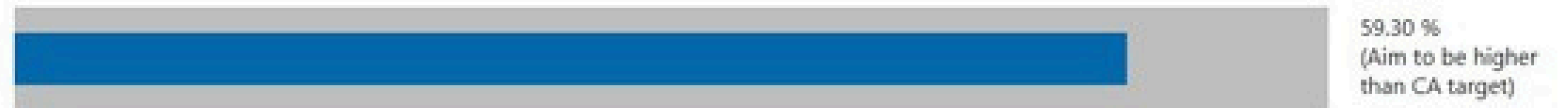
# LRE Snapshot

## Indicator 5: Access to the Least Restrictive Environment for Students with Disabilities

The chart below shows Indicator 5 which measures whether students with disabilities (ages 5-22 years) are educated in the least restrictive environment.

■ CA Target ■ District

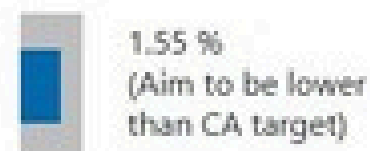
5A: Percentage of students in a regular classroom 80% or more of the day (≥ 80%)



5B: Percentage of students in a regular classroom less than 40% of the day (< 40%)



5C: Percentage of students in public or private separate settings, residential facilities, homebound/hospital placement (Separate Setting)



Displaying targets for the 2025 - 2026 school year. Indicator targets may change. Check the current year targets in your LEA's Annual Performance Report.

**Note:** These reports are based on CALPADS data your LEA has uploaded to the LEA Data Drilldown. These snapshot reports are intended to provide information about your LEA's current performance, and therefore may not match the Annual Performance Report exactly.

# Dashboard

## Need Improvement in:

- Suspension of Students with Disabilities
- Chronic Absenteeism

## Positives:

Growth in Academics ELA, MATH, SCIENCE

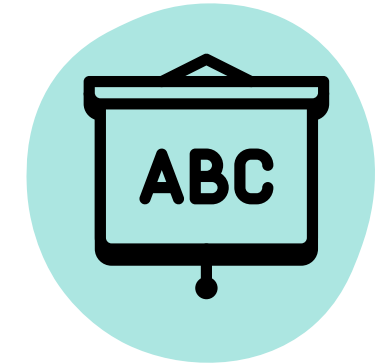
## Increased ELA

Increased from prior year ( by 3.0 – 14.9 pts)



## Increased Mathematics

Increased from prior year (by 3.0 – 14.9 pts)



## Increased Science

Increased Prior Year (by 2.0 to 4.9 science points)

## Suspension

Very High – Increased Prior Year (by 0.5 pts – 3.0 pts)

## Chronic Absenteeism

Very High – Increased Prior Year (by 0.5 pts – 3.0 pts)



# Building Capacity

- \* Professional Development
- \* Service Tracking
- \* Medi-Cal LEA BOP
- \* IEP Writing & Support
- \* Behavior Emergency Reporting
- \* Compliance & Legal PD

## District Offerings - Priority on Learning.

UKERU | CPI | Behavior Intervention Plans & FBA's | TEACCH | Brainspotting | CBT | ASHA Speech Conference | XBASS PSW | Keenan Safety | Transfer Training for Lifts | Health Diabetic | Medication Management | Handwriting Without Tears | School Moves | CKH | AVID | Legal | ERICS Job-A-Like | Psych - Job - Alike



# Program Highlights

## TEACCH - SDC Programs

- (Treatment and Education of Autistic and Related Communication-handicapped Children)
- evidence-based, holistic program developed at the University of North Carolina at Chapel Hill.
- Structured teaching
- SDC Teachers, SLPs, Psychologists, Para-Educators, Admin trained
- Throughout the 25-26 School year

### Objectives of Presentation

- Understand the learning styles and behaviors that can be addressed through physical organization
- Design classroom based on the curriculum and learning needs of the students
- Design a clearly organized and segmented classroom considering the students' needs for boundaries and context



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



### Individual Independent-Practice Considerations

- Size of table/desk
- Will student need to move to get their work or stay seated?
- What can I do to increase engagement?
- Identify what is distracting
- Activities/tasks should be mastered (skill and organization/set up of materials)
- Will this desk/table be shared by multiple students?



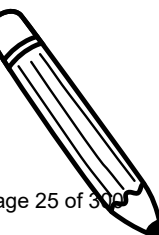
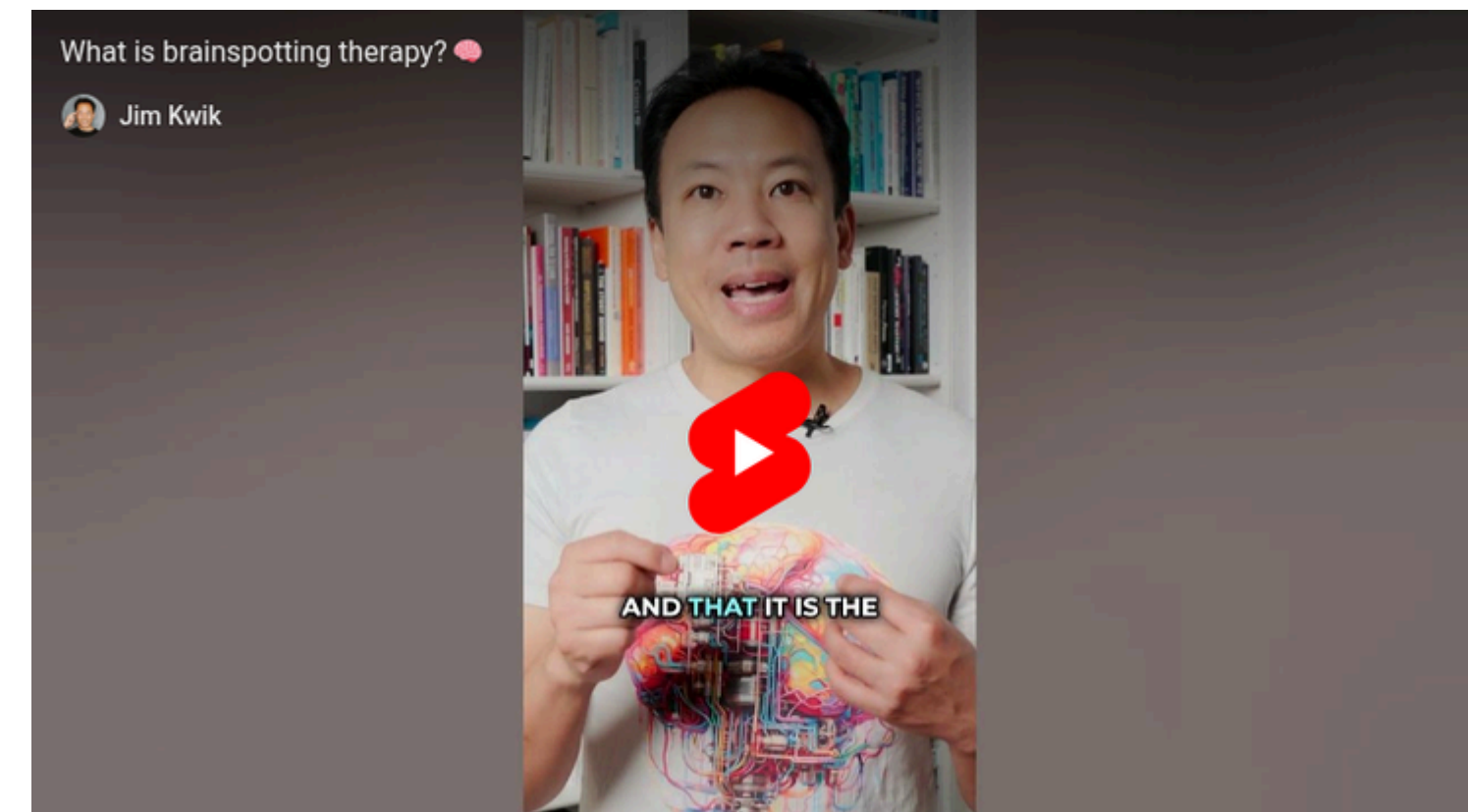
TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Brainspotting - Mental Health

- 2 Counselors Certified through Training
- Utilize at the end or even after school
- High Level Treatment

### What is Brainspotting?



# Program Highlight - Occupational THERAPY

## Early Intervention

- Our OT team completed student screenings for fine motor skills in early grades (NEW)

“This was a positive, we helped identify students that needed monitoring, strategies for the classroom, and recommendations right away.”

-Emiline Keeter, OTR/L

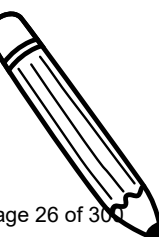


## Handwriting without Tears Intervention

- Small Handwriting Groups for students identified
- Whole class handwriting support
- various grades at AH & ML
- More than Special Education
- Prevention

## S'Cool Moves & Handwriting Without Tears PD for District

- Our OT team provided professional development training to Para-Educators District-wide on Jan. 5<sup>th</sup>. This was a hands on and interactive half day training to provide more tools to our staff.



# Program Highlight - Collaborative Planning



"I see lots of great work all the time in Cascade. What stands out to me recently is the willingness for teams to go the extra mile in terms of working up an internal plan then putting it into action for the students. Tom Bryant's (AH) class is a great example of teamwork and fluidity in the midst of multiple sensory needs happening simultaneously for many students. I've seen a great deal of teamwork in Jennifer Lopez's (ML) class as well."

-Cassandra Breslin, Breslin NPA

## Program Highlight - Michelle Jones, SLP

I have been so impressed with Michelle Jones work with Cascade's Spanish-English bilingual students! I love her collaborative approach to evaluations and wanting to share and learn to give the best whole picture of a student and get them the best possible treatment approach and support. Michelle communicates at length with teachers and works to make sure students are well supported in the classroom. Statistically, overidentification for special education services is a problem in bilingual language learners. Michelle does a great job at identifying bilingual students that are excelling in the classroom and working together with bilingual providers to exit them from speech when it is no longer warranted. She is so fun to work with!



-Rori McPhilliamy, SLP  
Talkpath Live

# Program Highlight - Bailey Cox, SDC AMS



Mrs. Cox would like to recognize her students and staff in their progress. She reports that she has seen tremendous social - emotional growth from her students. Student success - one of her students has been working on respect, and emotional regulation. He is de-escalating faster and less. He has also moved into a resource Language Arts class which was a big win!

She would also like to share that her student have been participating in IXL and Lexia. They are in the lead on site for the number of levels they do!

**- Bailey Cox, SDC  
Teacher AMS**

# Program Highlight - Lindsey Arrowsmith

“Lindsey is dependable and dedicated professional who consistently approaches her work with focus and mastery of skills. Her willingness to learn by seeking opportunities to expand her knowledge and improve her skills make her stand out in the data world. Lindsey works effectively within a team environment, collaborating well with others and contributing positively to shared goals. Her work ethic, openness to growth, sense of humor and team - oriented mindset make her a valuable member of any team.”

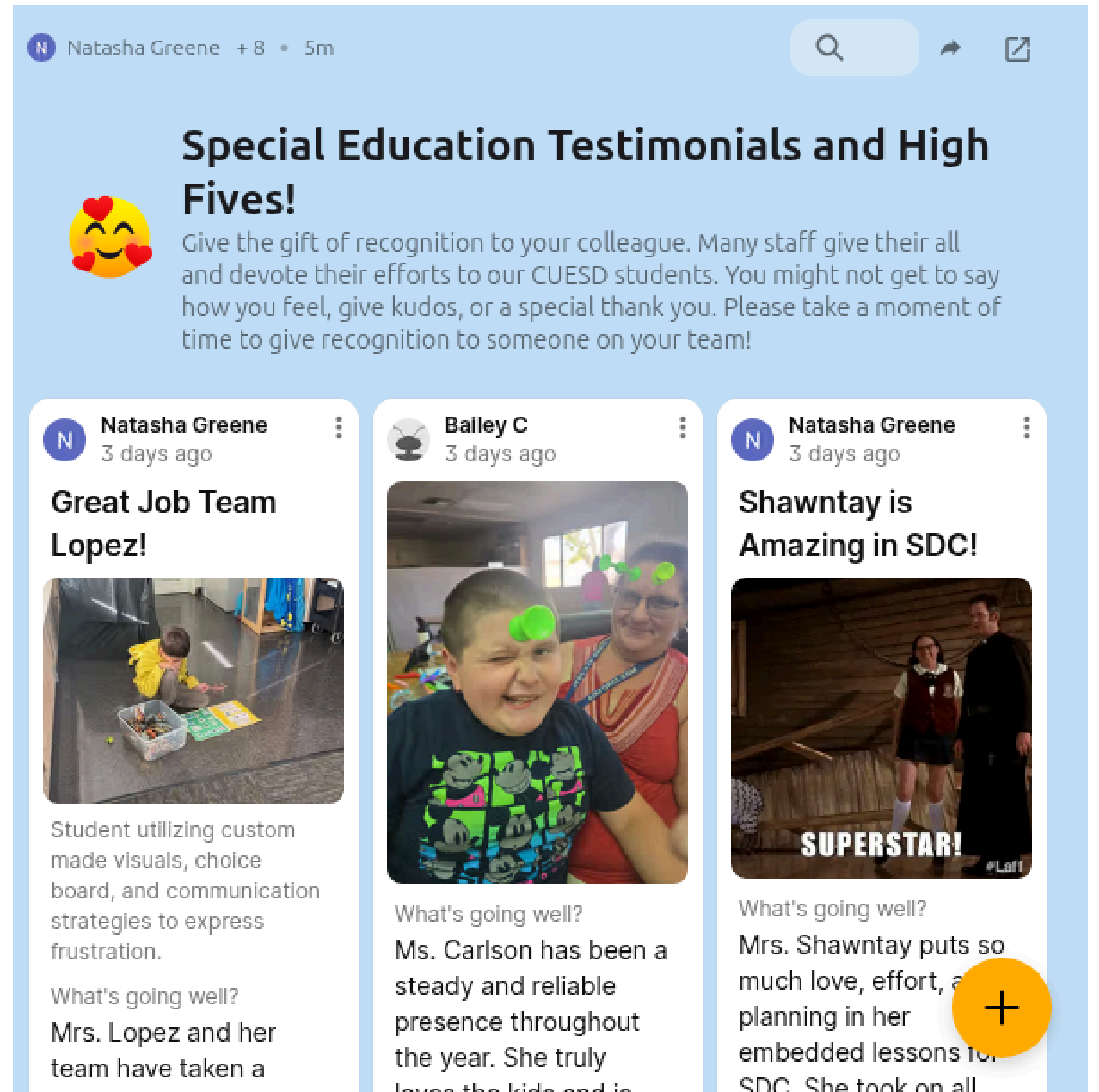


**-Autumn Ervin, SELPA  
Program Technician**

# HEART of Special Education

- Para-Educators
- Teachers
- Speech and Language Pathologists
- Intern SLPs
- Occupational Therapist
- Occupational Therapist Assistant
- Behavior Intervention Specialists/ Counselors
- Psychologists
- Principals and Vice-Principals
- School Board
- Parents
- Agency Partners
- Community Coordinators
- Transportation
- District Office

*“When a child struggles, it is not a special education problem or a general education problem—it is a school problem, and together it is our responsibility to solve it.”*



**Special Education Testimonials and High Fives!**  
Give the gift of recognition to your colleague. Many staff give their all and devote their efforts to our CUESD students. You might not get to say how you feel, give kudos, or a special thank you. Please take a moment of time to give recognition to someone on your team!

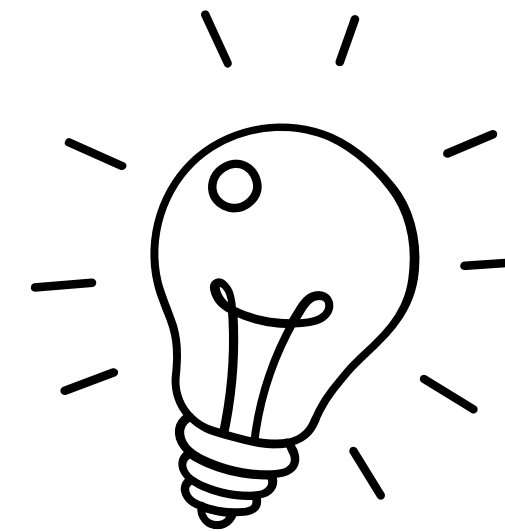
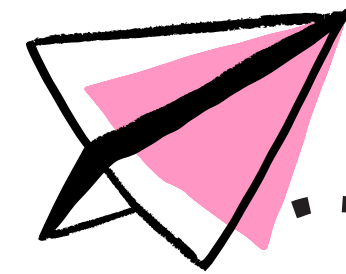
**Great Job Team Lopez!**  
Student utilizing custom made visuals, choice board, and communication strategies to express frustration.

**Shawntay is Amazing in SDC!**  
Mrs. Shawntay puts so much love, effort, and planning in her embedded lessons for SDC. She took on all



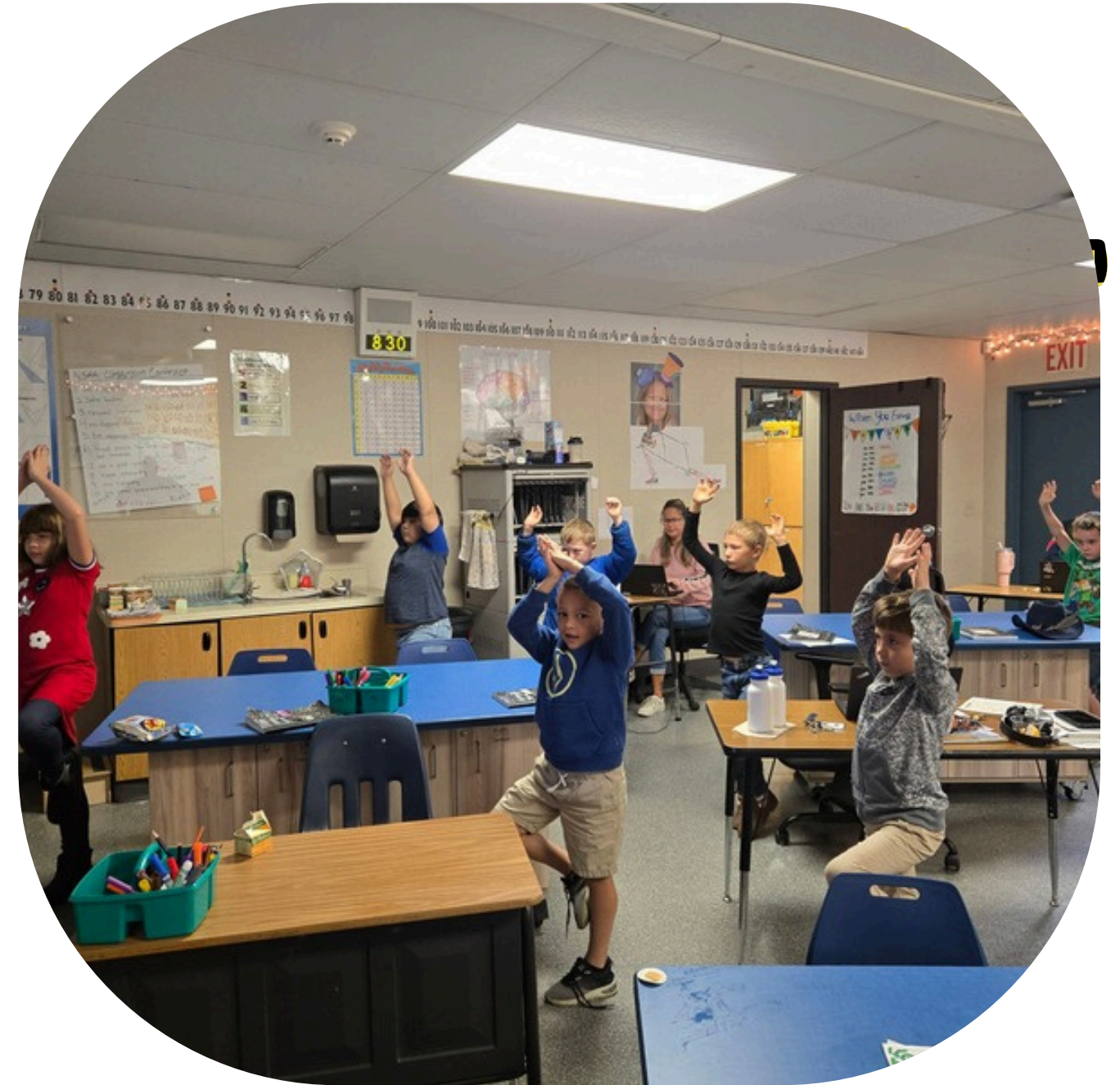
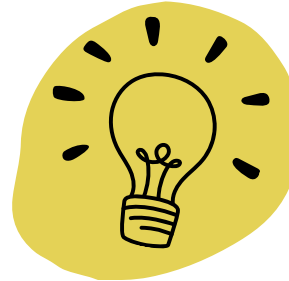
# NORTH STATE ASPIRE

NSAA 25-26 Board Presentation



# School Overview

- 1 Classroom, 1 Vacant Room (Projected to Open August 2026)
- 1 Dual Credentialed Teacher – Mrs. Kalnins
- 3 Para-Educators
- Intensive behavioral and academic supports
- Level/Point System
- Wraparound Services
- Token Economy
- Continuous Behavior Tracking (Review 360)
- Mindful of Safety and Preventative Measures
- Grade Level Curriculum
- Supplemented and Differentiated Curriculum
- Transition Planning (Goal of reintigration)



## Start & End Time:

Minmum Day 7:30 - 1:45

Regular Day 7:30 - 2:45

\*Due to CDS Instructional Minute Requirements.

# Student Profile

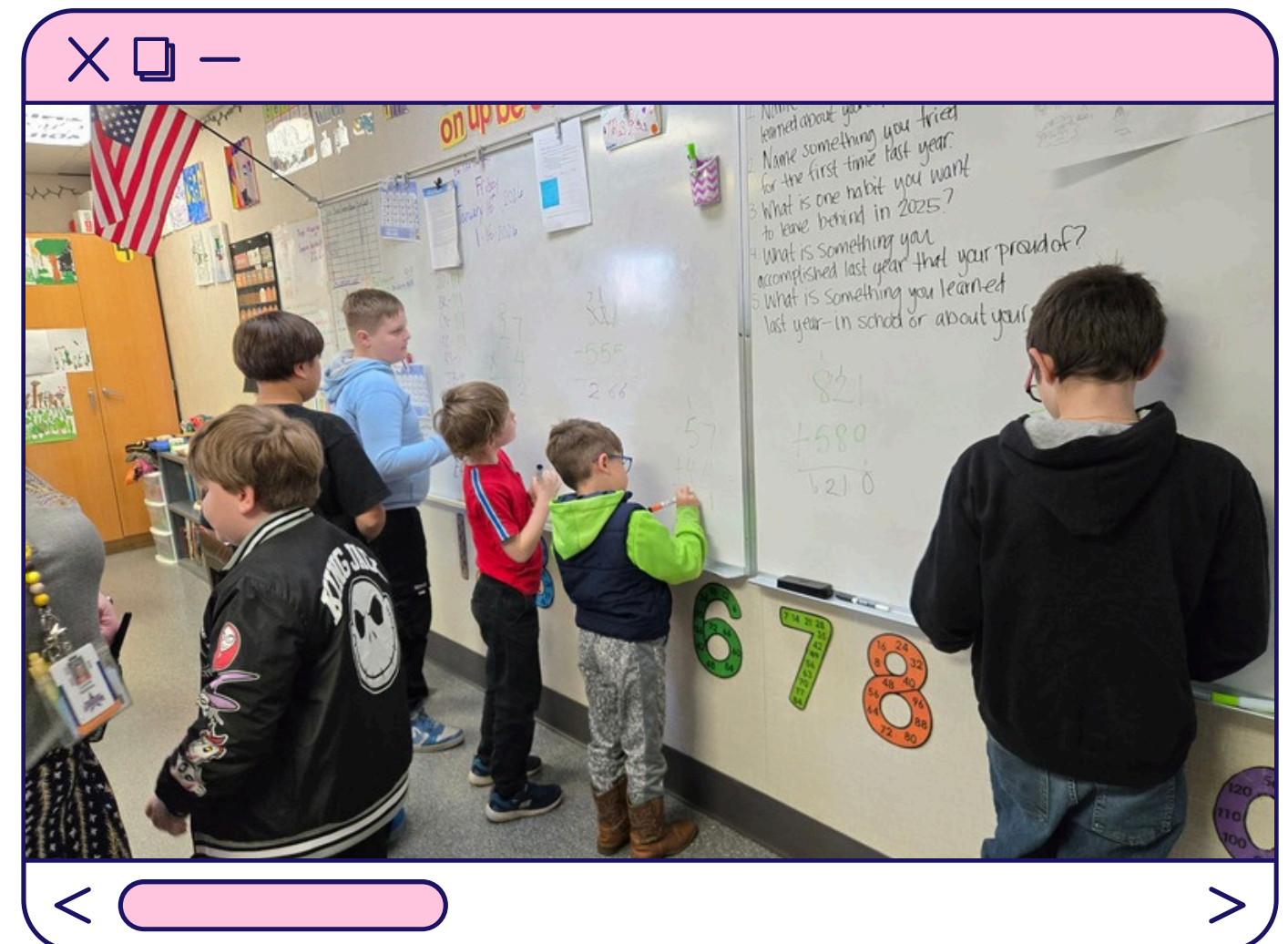
North State Aspire accepts students that qualify for Special Education services. Each student has an Individualized Education Plan with goals, services, accommodations, and behavior planning.

## Current Enrollment: **13 Students**

Classroom functions and is recommended to average 9 students and max of 12 students.

Grades: **Kindergarten - 5<sup>th</sup> grade.**

**Areas of targeted learning:** Emotional Regulation, Emotional identification, replacement behaviors, social skills, behavior reduction.



# High Expectations. Strong Values. Meaningful Growth.

At North State Aspire, our staff believes that every student is capable of growth, success, and meaningful contributions. Because of this **belief**, we hold **high expectations for behavior, effort, and learning**.

We ask our students to rise to the occasion—to show respect, perseverance, and pride in themselves and their work.

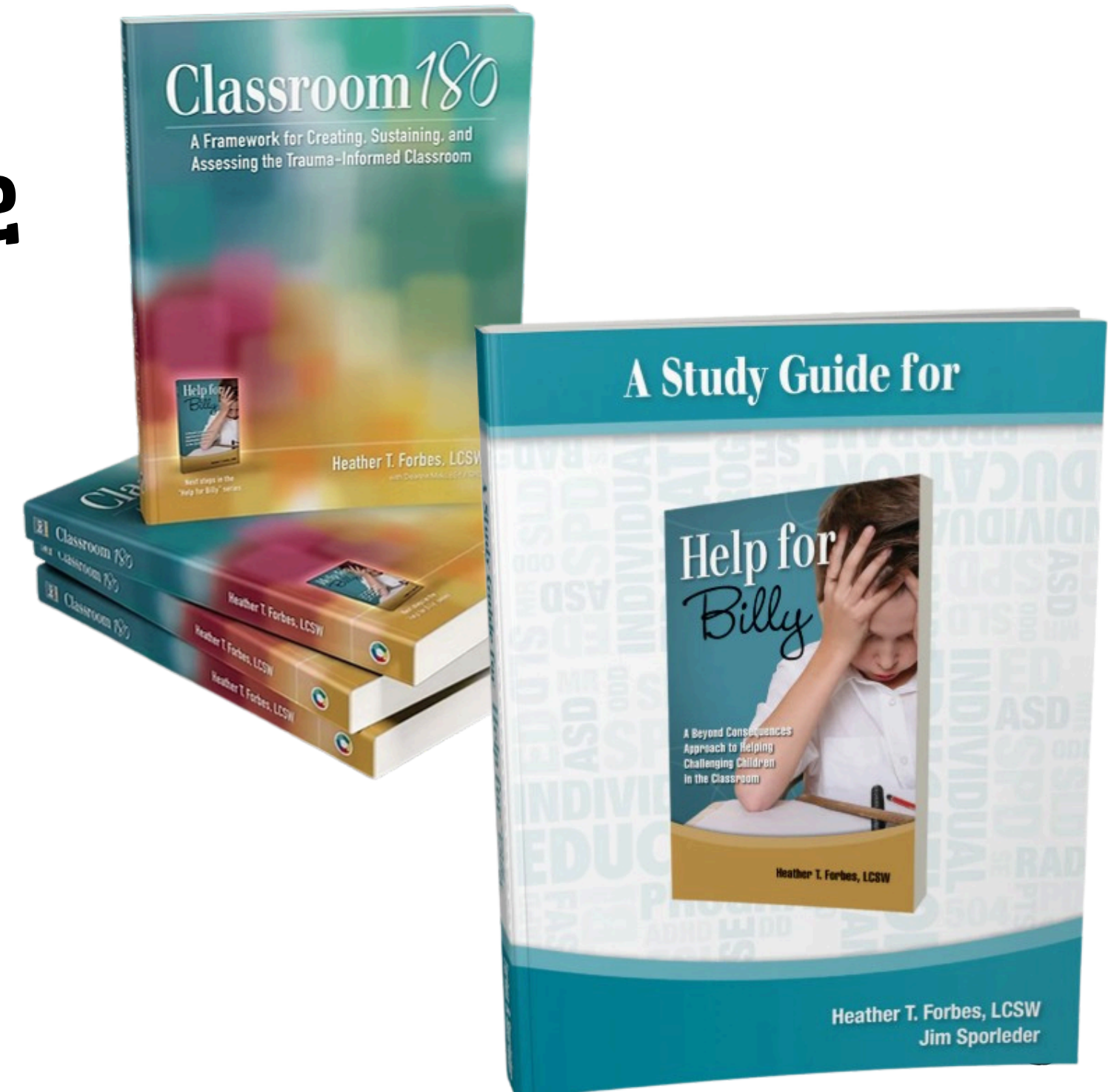
Many of our students value education and want to succeed, but at times challenges, emotions, or outside factors make it difficult for them to show that in the moment. Our staff works **alongside students** to help them **build the skills needed** to overcome those barriers.



## IMPORTANCE OF

# Improvement on Practice

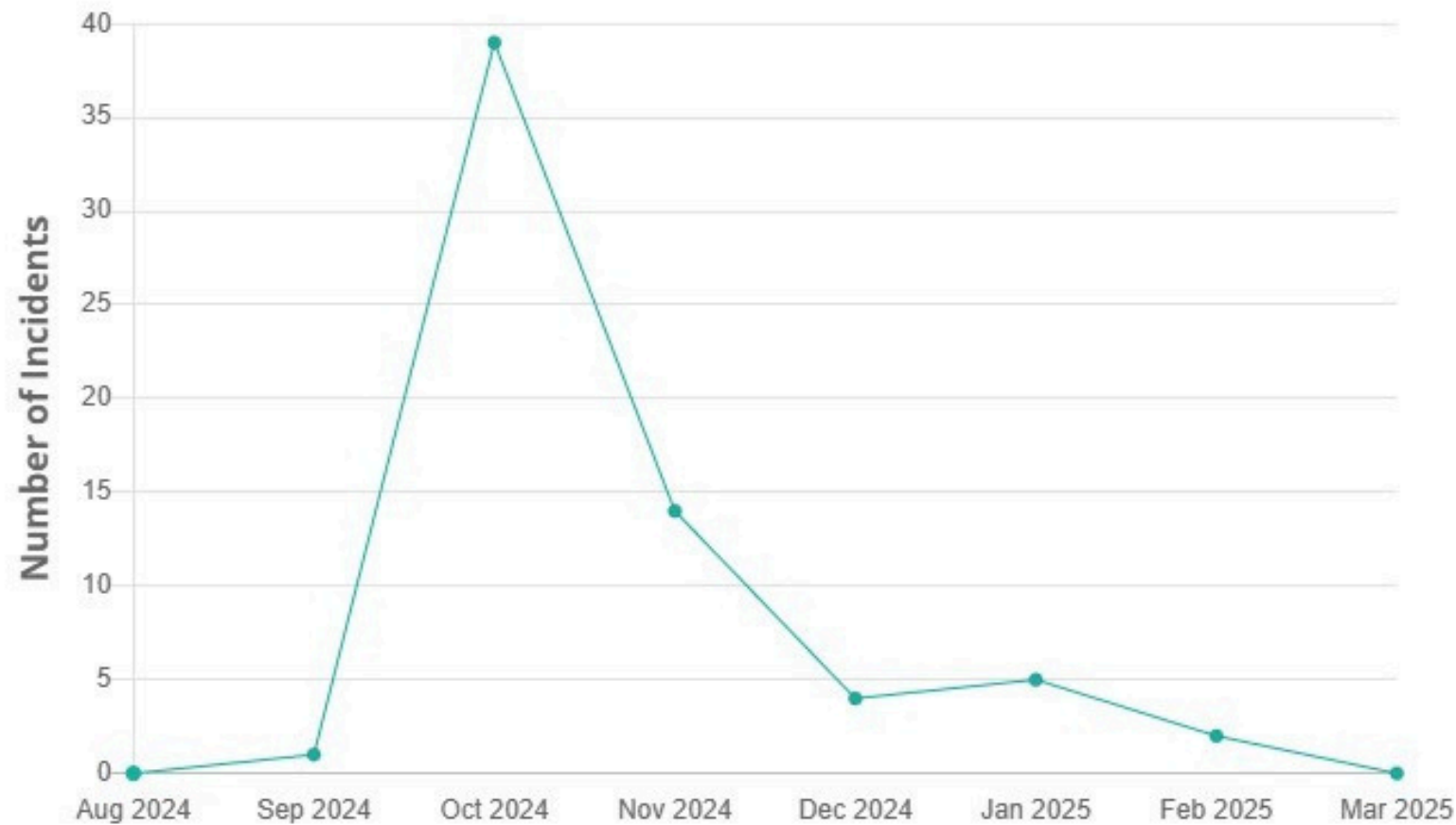
- Many of our students have experienced trauma, stress, or unmet emotional needs that impact how they learn and behave.
- Help for Billy and the Classroom 180 framework help us better understand why behaviors happen and how to respond in ways that support growth rather than just manage behavior.
- The book study gives our staff shared language, strategies, and understanding for supporting students with complex needs.
- It helps us strengthen trauma-responsive classrooms, improve relationships with students, and build consistent approaches across the program.
- Our goal is to ensure students feel safe, supported, and capable of success—academically, socially, and behaviorally.



# Discipline Incidents

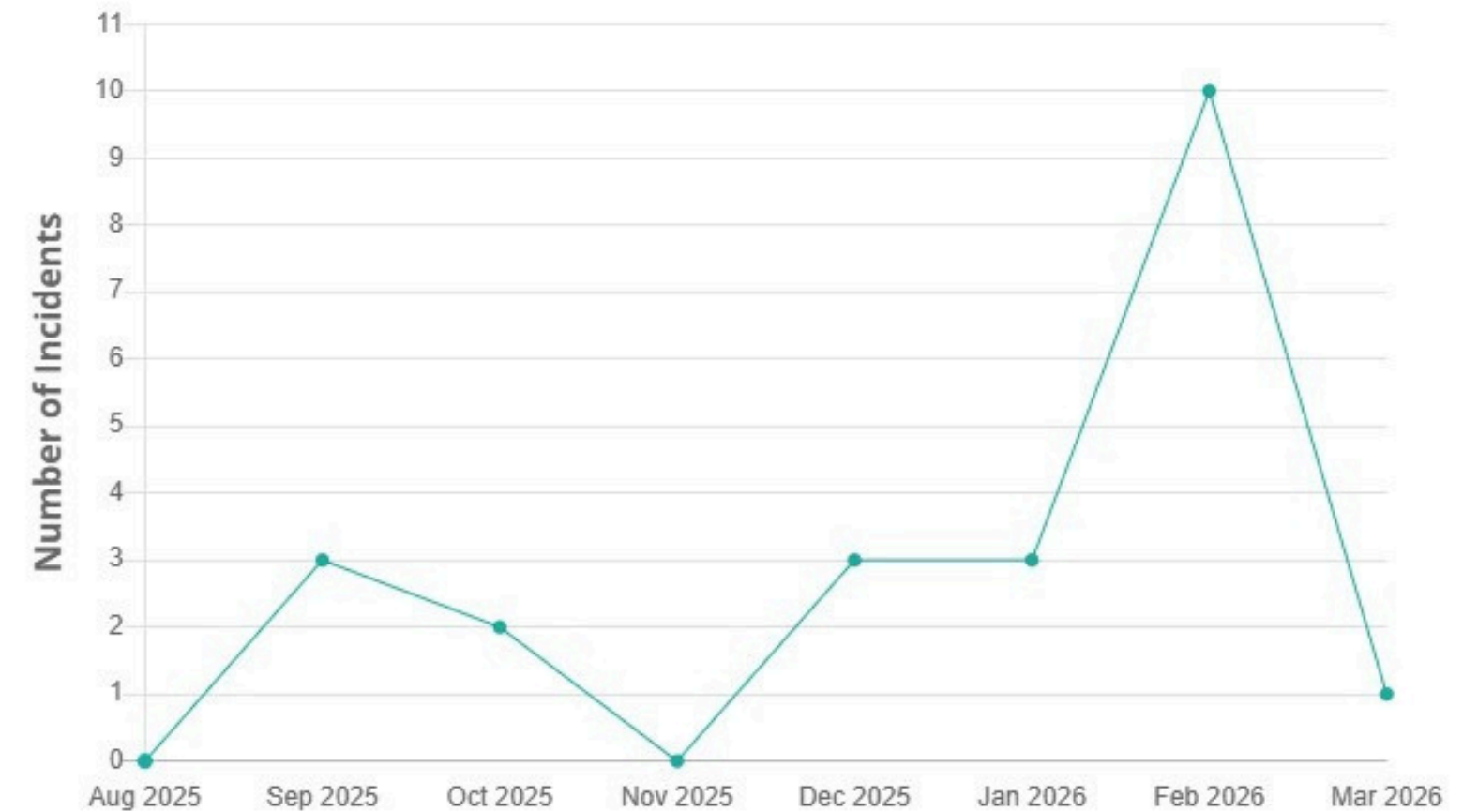
2024-25

Incidents By Month  
8/1/2024 - 3/3/2025



2025-26

Incidents By Month  
8/1/2025 - 3/3/2026



***This year to date we have reduced discipline incidents by 34% compared to last year.***

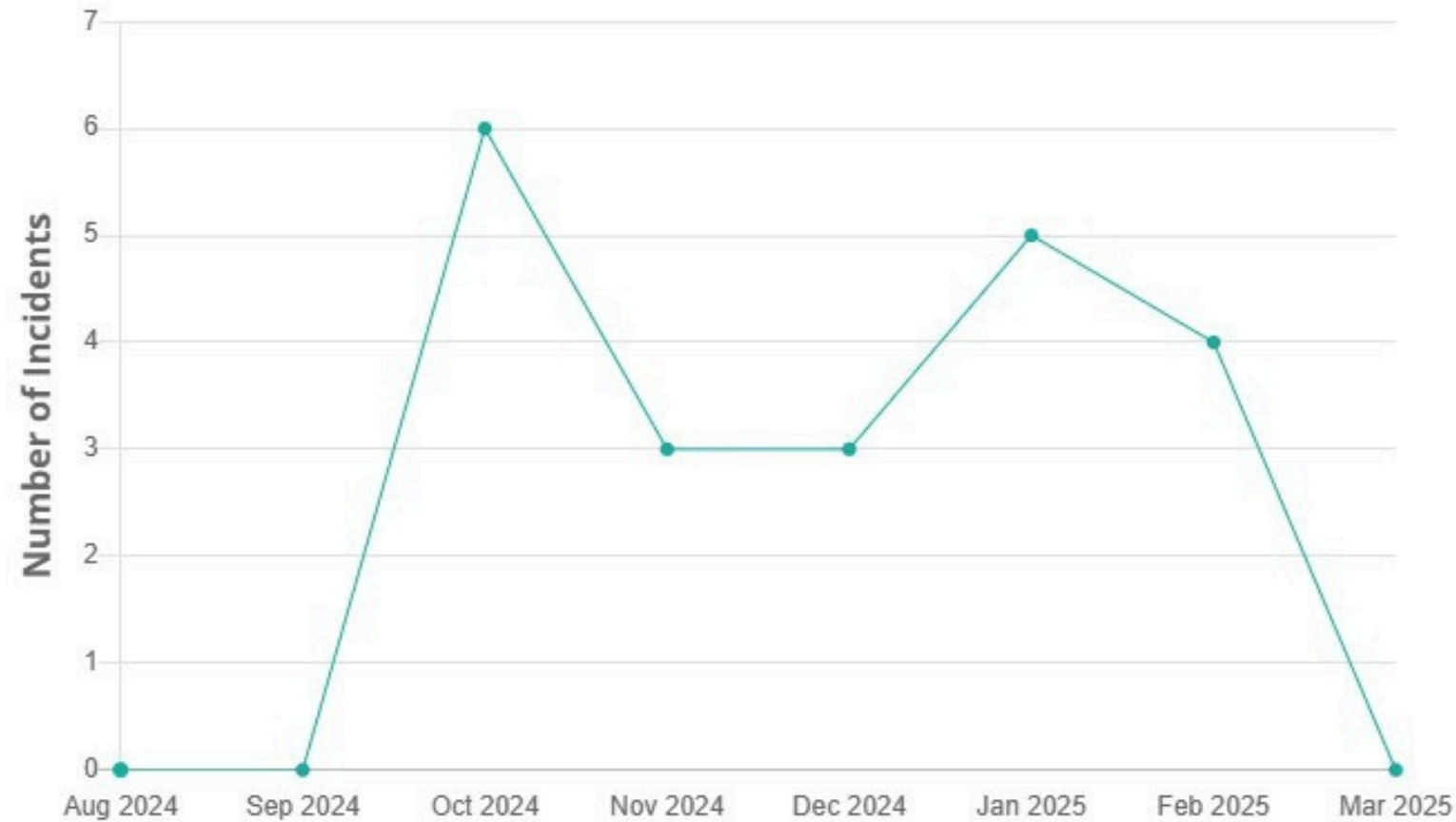
# Restraints Comparison

2024-25

Incidents By Month  
8/1/2024 - 3/3/2025



North State Aspire Academy

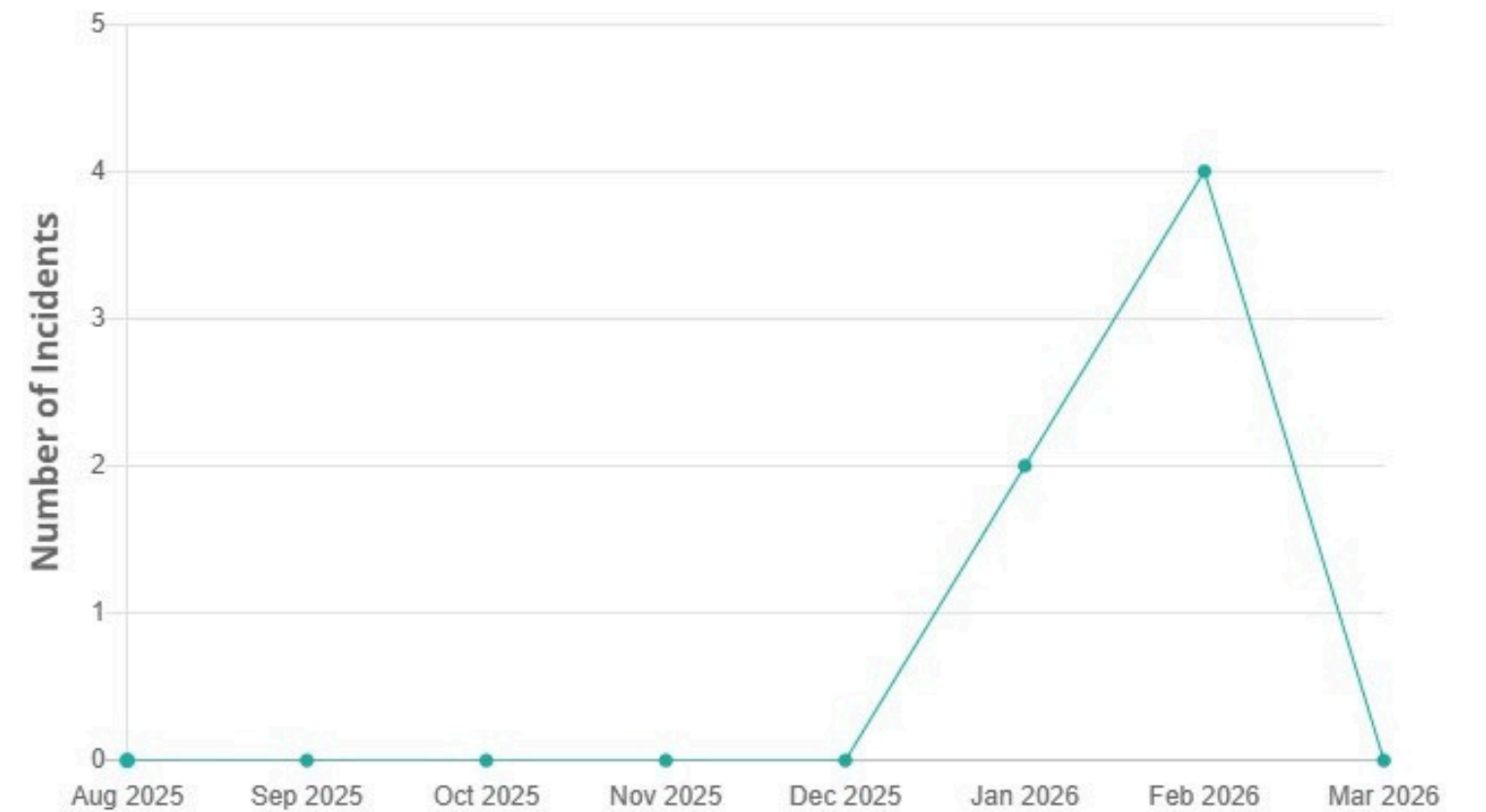


2025-26

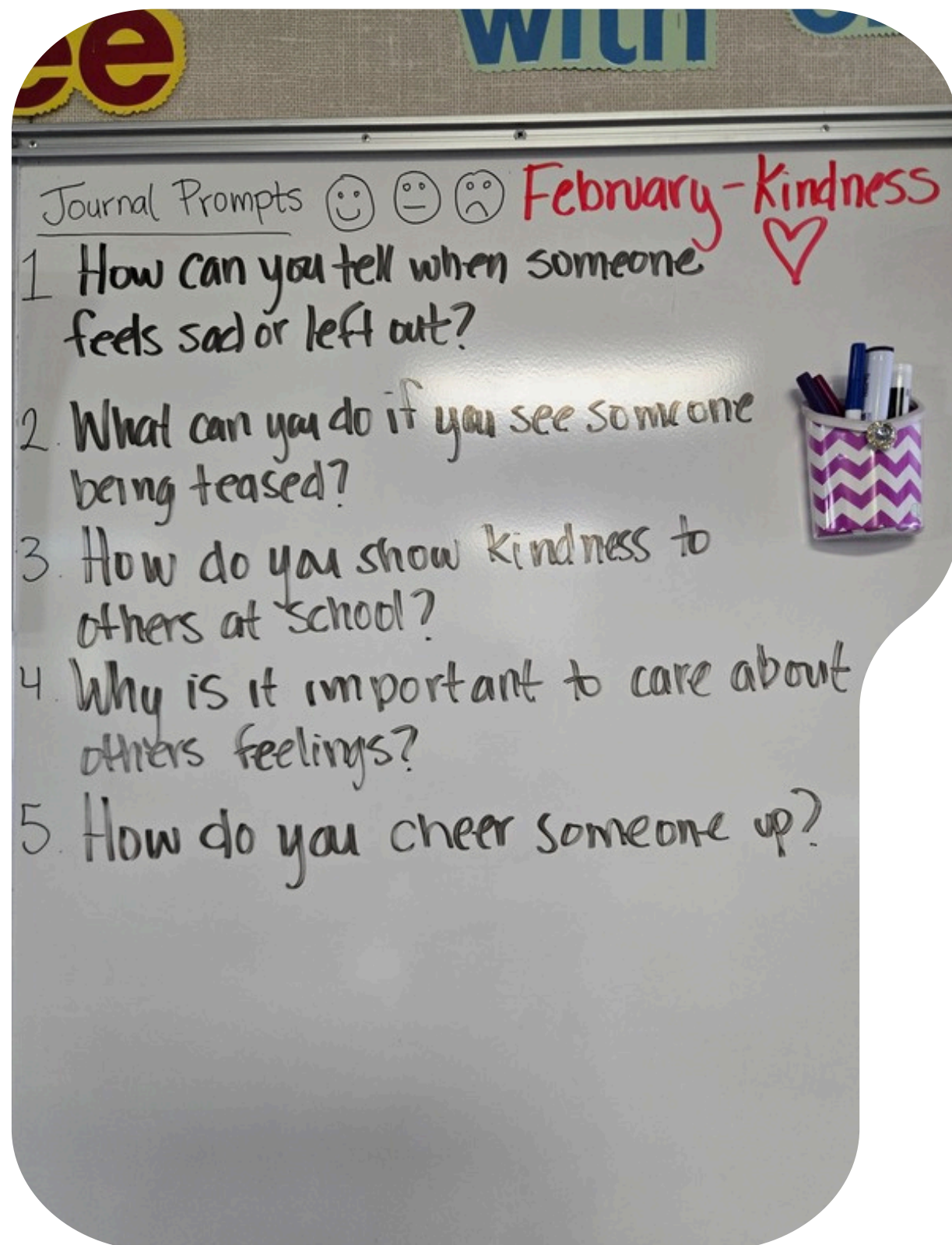
Incidents By Month  
8/1/2025 - 3/3/2026



North State Aspire Academy



*This year to date we have reduced restraints by 23% compared to last year.*

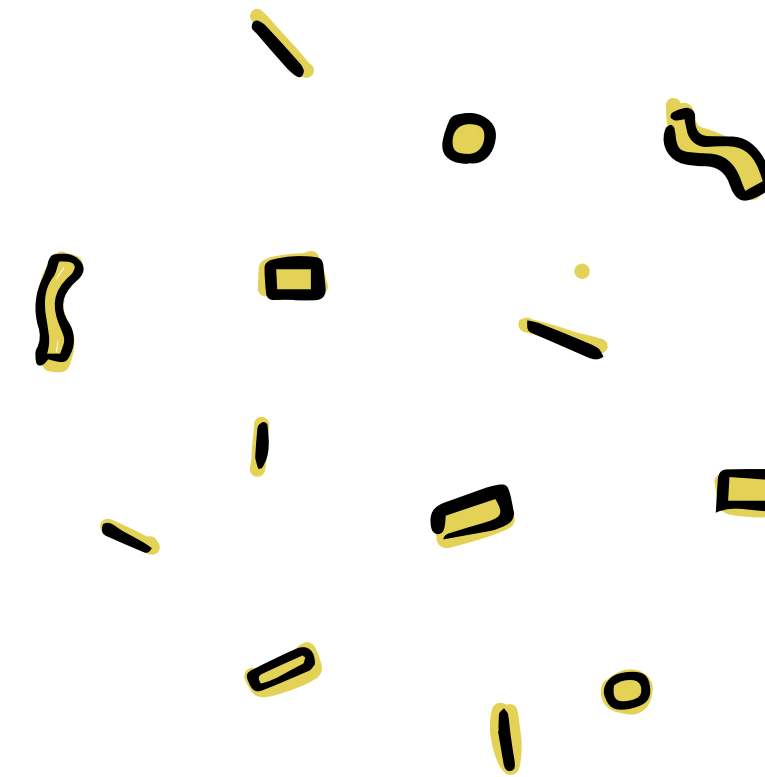


## Skill Building

### \* Regular Journaling

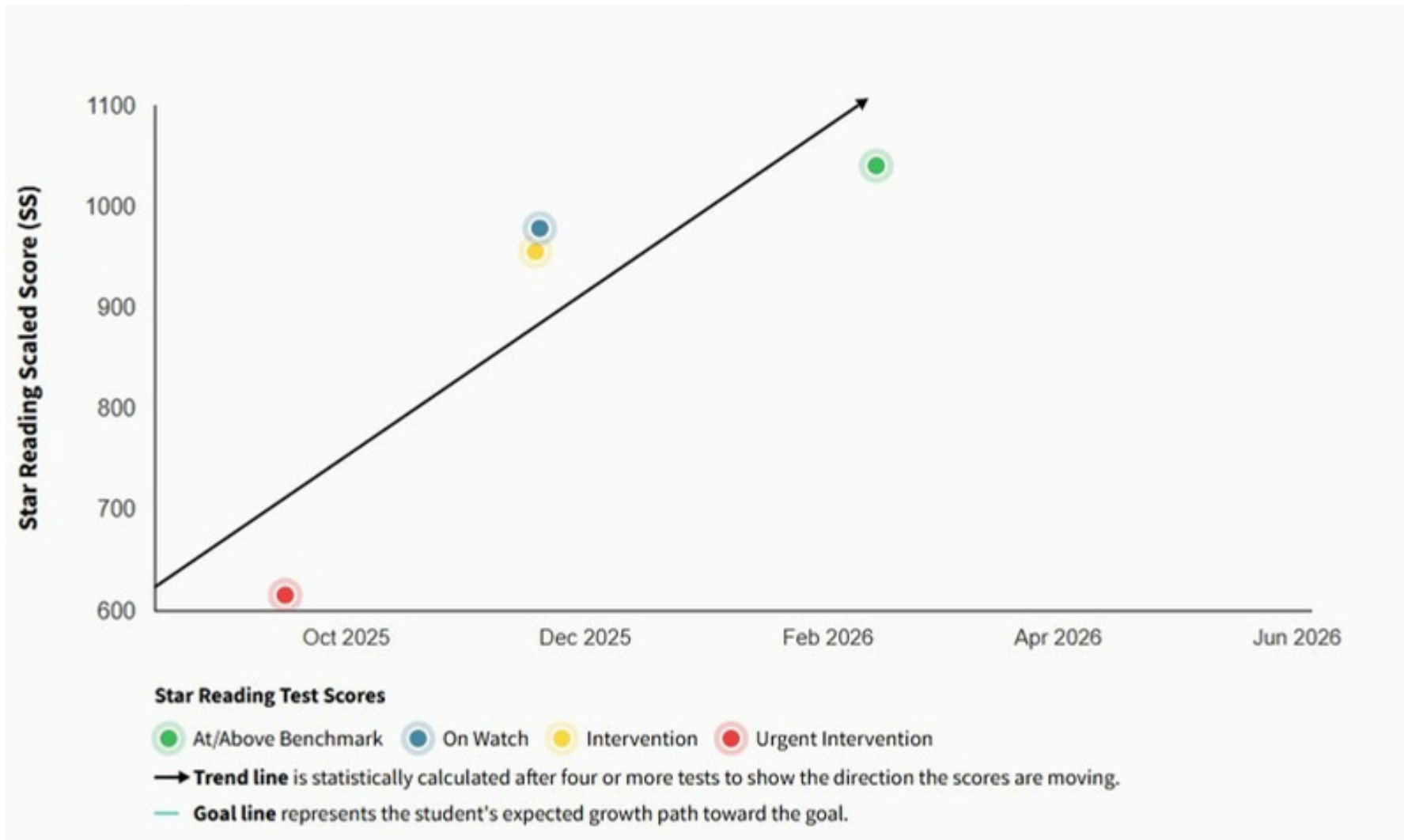
In reviewing student work and data we have found our students haven't been exposed or participating in a lot of writing. Written Expression and putting pencil to paper is non-preferred.

We have paired Journaling with practice in writing. Students are writing everyday. This has become a consistent routine and we are proud of the progress!

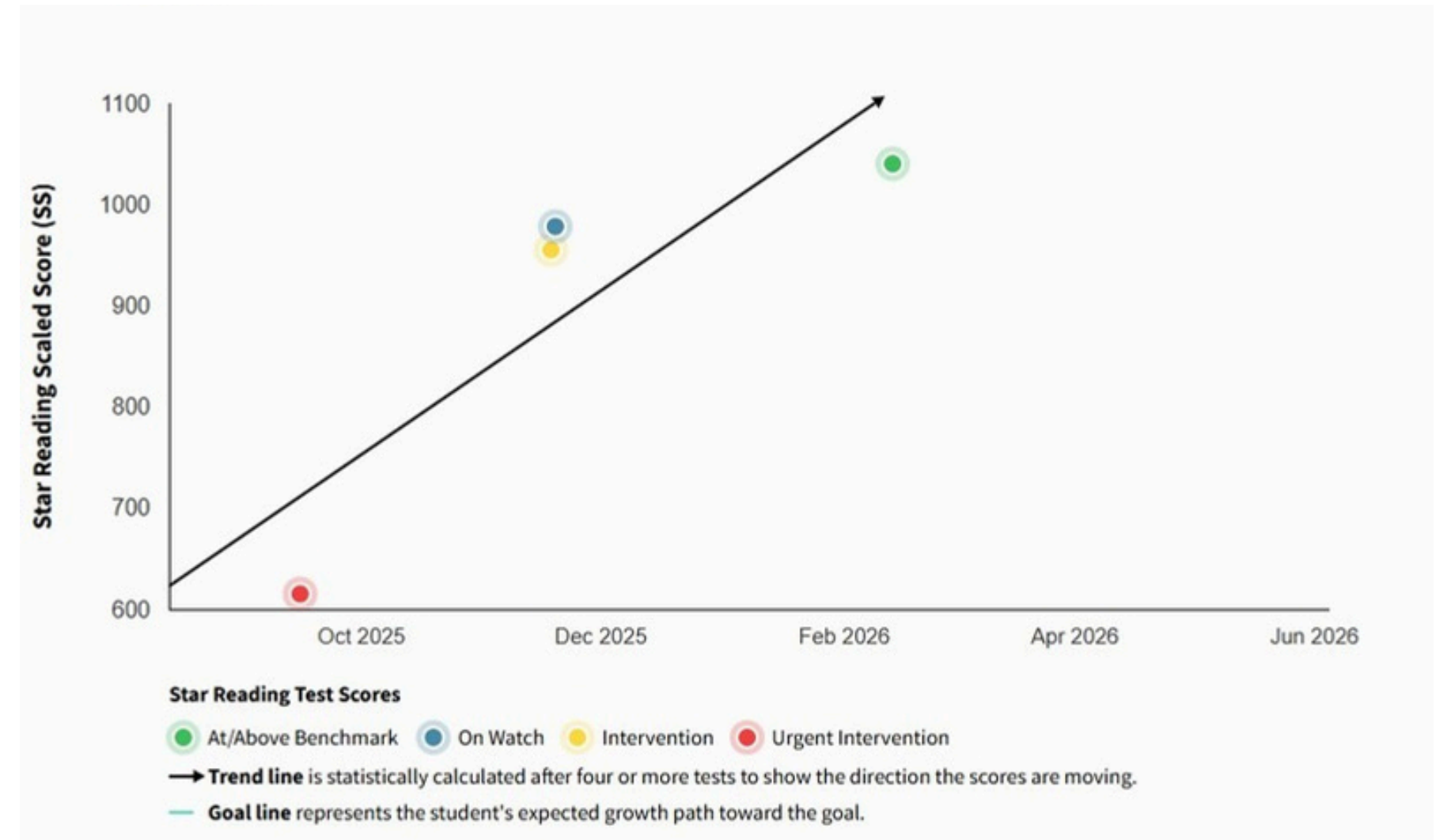


# Student Story

## STAR READING



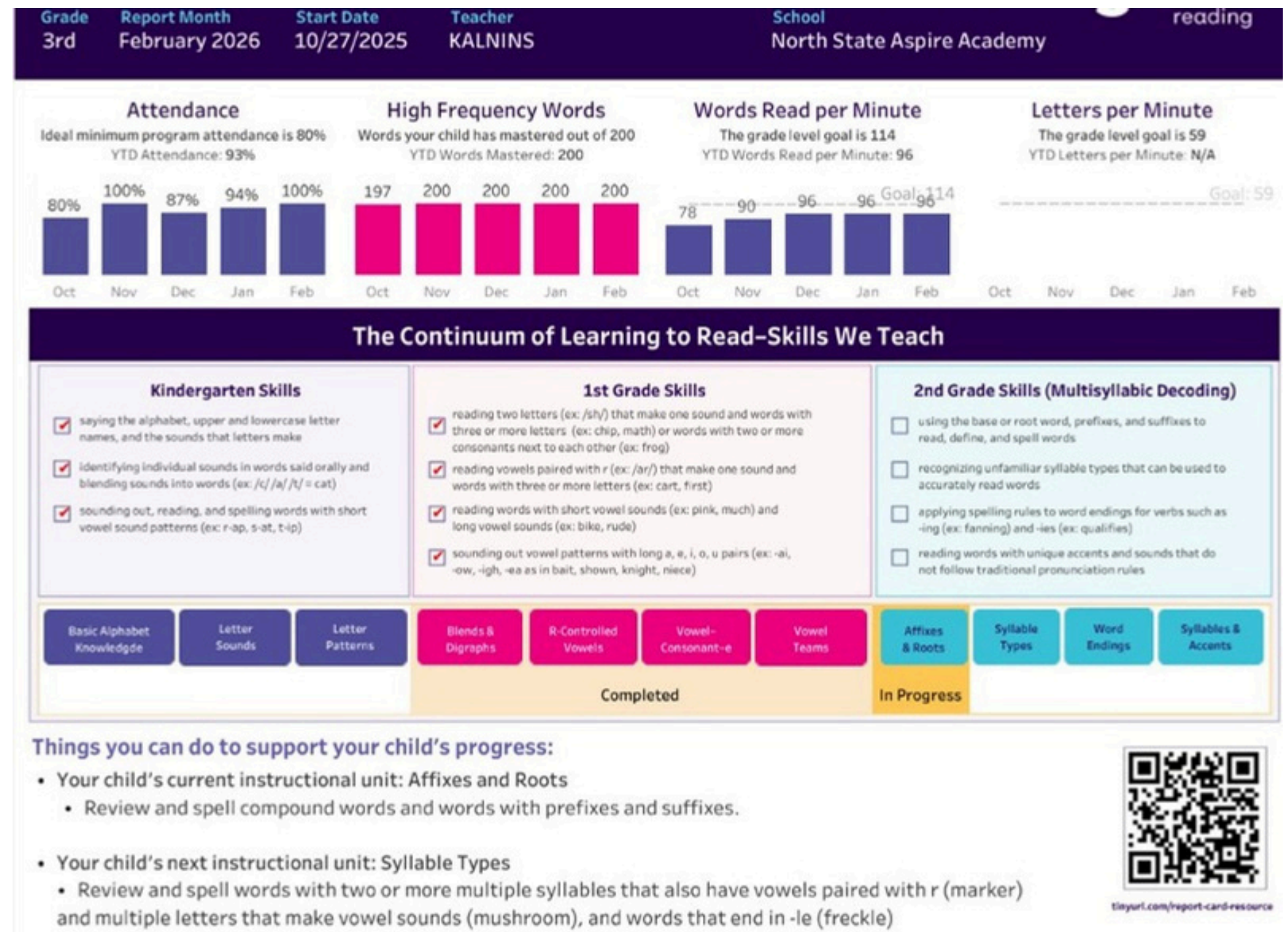
## STAR MATH



# Ignite Reading

## Celebrations Since Baseline:

- 80% of students baselined in Kindergarten aligned skills (alphabetic knowledge or CVC decoding)
- 20% of students baselined into Grade 1 aligned skills (blends, digraphs & vowel patterns)
- 50% of students have moved into 1<sup>st</sup> grade skills.
- 25% of students have moved into 2<sup>nd</sup> grade skills
- Average Attendance rate 96%.



## Student Impact Story



**Baseline Unit:** Using Letter Sounds

**Current Unit:** Blends and Digraphs

**Impact:** A 2nd grade student started tutoring in October, developing MOY Grade K skills - strengthening their phonemic awareness and learning to read CVC words like cat and big. They progressed through units, quickly improving accuracy as they tackled new skills. This student is currently reading 43 WCPM. Now, they can accurately decode words with blends and digraphs allowing them to tackle more challenging words.

**38% of your students have similar growth to this student!**



IMPORTANCE OF

# Engagement

At North State Aspire, learning extends beyond traditional academics. Each Friday, students participate in rotating enrichment experiences designed to spark curiosity, creativity, and engagement.

Through hands-on opportunities such as cooking, art, robotics, and STEM activities, students explore new interests while developing important life and problem-solving skills.

**These rotations provide students with opportunities to:**

- Learn through hands-on, real-world experiences
- Build confidence and creativity
- Practice collaboration and communication
- Discover personal interests and strengths





# Traditions Run Deep

Traditions are an important part of our culture at NSAA. We pride ourselves on being a family, caring for one-another, and treating each-other with kindness.

Our goal is to make each student feel safe, cared for, and proud of their progress.



## \* Annual Friendsgiving

Our Friendsgiving has become a hit with families. We partner with food services to feed families and staff a traditional sit down dinner. Families have expressed that the dinner makes them feel welcome and part of their child's education.

## \* Valentines

This year staff planned a valentines luncheon for students. Students felt extra special and loved!

## \* CKH

"Our school culture has drastically improved with implementation of Capturing Kids Hearts.

# Student Message

"kindness comes in all forms, but one of them is passion."

Kindness is more than just being nice or polite.

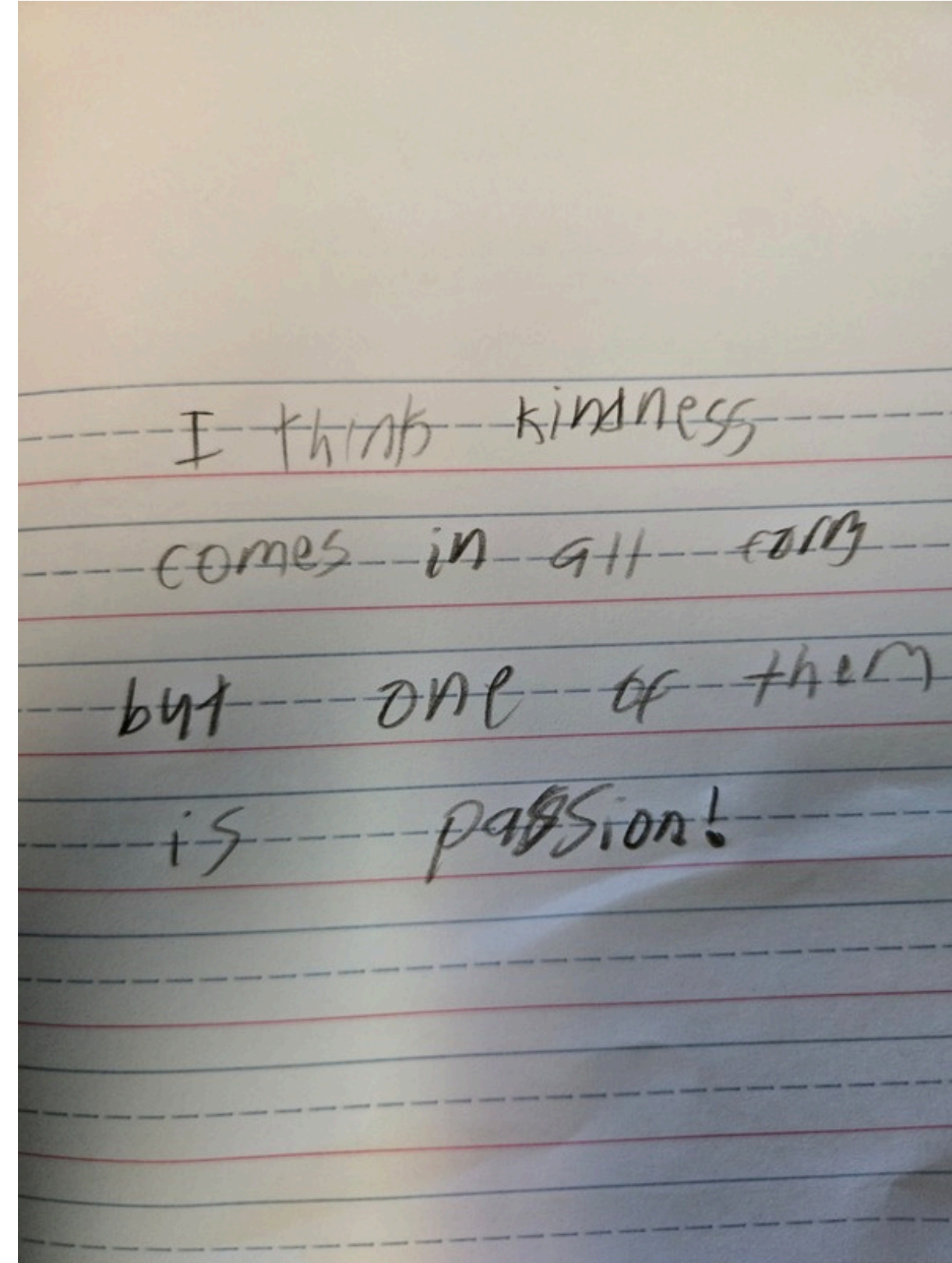
## Kindness can appear through:

- Commitment and effort
- advocating for others
- showing enthusiasm to improve something

"When someone cares deeply and acts on that care, it is a form of kindness."

For a student to connect emotion (passion) and character (kindness) - this reflects a level of empathy and deeper thinking about values and human behavior.

-NSAA Student Journal Write



# Classroom News

February 27th 2026



## Announcements

ELOP 7 - 7:30 / 2:45 - 3:15



### DR. SUESS DRESS UP DAYS

Monday 3/2 **FOX IN SOCKS** Wear Your Craziest Socks

Tuesday 3/3 **The Cat in the Hat** Wear Your Favorite Hat

Wednesday 3/4 **ONE FISH TWO FISH RED FISH BLUE FISH** Wear A Red Or Blue Shirt

Thursday 3/5 **Green Eggs AND HAM** Wear All Green

Friday 3/6 **I'M NOT GOING TO GET UP TODAY** Wear Your PJS!

## Class Birthdays

August	Sept. Mrs. K 30th	Oct. I.F. 23rd	Nov. M.T 11th C.C. 28th
Dec.	Jan. B.K. 16th	Feb. J.B. 4th Ms. Diana 5th	March Ms. Jo 11th
April C.N. 24th	May R.S. 25th	June A.D. 15th	July K.B. 5th

## Important Notices



**Free TK/Kinder Dental Event**  
**AH Campus March 3rd**  
**School Hours**  
**\*Flyer Sent Home\***

Please ensure you are getting your student to school on time. It disrupts other students and teachers when we have to stop instruction to go outside. It is hard for students to jump in when they have missed early morning directives.

Please communicate with us of any changes happening outside of school so that we can be prepared for new or bigger behaviors.

We have staff meetings every Monday and Friday after school. Please ensure your students are being picked up at dismissal so that staff can be ready to participate.

## Learning

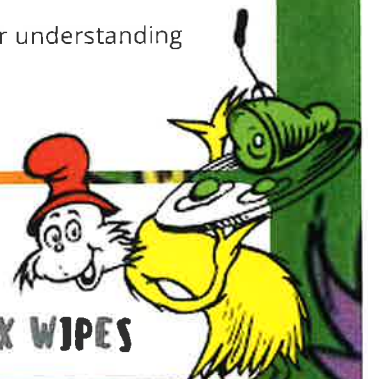
**Social Studies** - We have started lessons on *What it Means to be an American*

**Science** - We will be learning about plants.

**Math & ELA** - We continue to grow in our understanding of common core standards.

## Wish List

**WE ARE IN NEED OF CLOROX WIPES**



# Classroom News



March 6th, 2026

## Announcements

ELOP 7 - 7:30 / 2:45 - 3:15



## Class Birthdays

August	Sept.	Oct.	Nov.
	Mrs. K 30th	I.F. 23rd	M.T 11th C.C. 28th
Dec.	Jan.	Feb.	March
	B.K. 16th	J.B. 4th Ms. Diana 5th	Ms. Jo 11th
April	May	June	July
C.N. 24th	R.S. 25th	A.D. 15th	K.B. 5th

## Important Notices

Please make every effort to have your student at school on time. School begins at 7:30 a.m. If your student arrives late, please have them ready to be let in when you arrive. When students arrive late, staff must leave the classroom to open the gate, which takes time away from supporting other students. Late arrivals also cause students to miss important morning announcements and the start of instruction.

Dismissal is at 1:45 p.m. on Mondays and 2:45 p.m. Tuesday-Friday. When students are picked up late, staff must remain on campus and may miss scheduled meetings, trainings, or other professional responsibilities.

We appreciate your cooperation and respect for staff time and the school schedule. If you need support with morning routines, such as an alarm clock or timer, please let us know. Our community coordinator may be able to help provide one.

Thank you for your support.

## Learning

**Social Studies** - We have started lessons on *What it Means to be an American*

**Science** - This week students learned about the water cycle and clouds.

**Math & ELA** - We continue to grow in our understanding of common core standards.

## Wish List

WE ARE IN NEED OF CLOROX WIPES



# Fundamentals of Structured TEACCHing



**Welcome to UNC TEACCH Fundamentals of Structured TEACCHing Training! Please read this letter in its entirety as it includes information for logging into Zoom sessions and links to view/print handouts.**

**Our first session will be held Monday, January 5, 2026 from 7:30 AM – 9:30 AM PST, USA.** If you reside outside that time zone, please calculate your start date/time accordingly.

The training will be hosted via Zoom. Use the link provided below to join training sessions.

[Zoom Meeting Link](#)

Handouts for all training sessions are included with this letter. Please ensure you have them available for each session. There are two sets of handouts per module. One is titled “Forms to Print.” These are forms that you will use throughout the session. In addition to printing these forms, please have plain paper and a pen/pencil. The other handout is a PDF copy of the PowerPoint presentation. You may opt to print this handout, but it is not necessary.

All that is required is a computer, tablet, or phone to participate. We ask that your device have a camera so you can be seen during small group activities. The training sessions will not be recorded. This training relies on communication, technology, and collaboration to be a successful experience.

In several training modules, participants will be assigned to a small group where Miro, a virtual whiteboard application, will be used to complete group activities. If you are unfamiliar with Miro, consider watching this [Miro overview video](#) to familiarize yourself with the basic application features.

We look forward to meeting you virtually at the upcoming event.

Best regards,

The UNC TEACCH Autism Program, Training Office  
[TEACCH\\_registrar@med.unc.edu](mailto:TEACCH_registrar@med.unc.edu)

## Presentation Handouts and Forms

Date	Time	Training Modules	Forms and Handouts
<b>Monday, January 5</b>	7:30 AM – 9:30 AM	Learning Styles of Autism	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, January 5</b>	10:00 AM – 12:00 PM	Schedules	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts <a href="#">Scenarios</a> to Print
<b>Monday, January 5</b>	12:30 PM – 2:30 PM	Work Systems	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, January 12</b>	2:30 PM – 4:30 PM	Material Structure	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, February 2</b>	2:30 PM – 4:30 PM	Assessment	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, March 2</b>	2:30 PM – 4:30 PM	Physical Organization	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, April 20</b>	2:30 PM – 4:30 PM	Flexibility & Generalization	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, May 11</b>	2:30 PM – 4:30 PM	Behavior Problem-Solving Approach	<a href="#">Forms</a> to Print <a href="#">Presentation</a> Handouts
<b>Monday, May 18</b>	2:30 PM – 4:30 PM	Classroom Choreography	Forms to Print: None <a href="#">Presentation</a> Handouts – Classroom <a href="#">Resources &amp; References</a>

Deadline	Evaluation Link
Evaluation available until May 25, 2026	<a href="#">Training Evaluation</a> 

Once you complete the evaluation, the certificate of attendance will be displayed on the web browser page. Print and save the page to retain a copy for your records.

# University of North Carolina TEACCH Autism Program

## Physical Organization



THE UNIVERSITY  
of NORTH CAROLINA  
at CHAPEL HILL



THE UNIVERSITY OF NORTH CAROLINA  
**TEACCH**  
Autism Program  
Services Across the Lifespan

## Form for this Module Physical Organization Worksheet

**PHYSICAL ORGANIZATION WORKSHEET**

- INSTRUCTIONAL AREAS** (circle all that apply)
  - Whole Class Instruction: personal area, table, circle of desks, or the floor. How many? \_\_\_\_\_ Location(s): \_\_\_\_\_
  - Small Group Instruction: personal area, table, circle of desks, or the floor. How many? \_\_\_\_\_ Location(s): \_\_\_\_\_
  - Individual Instruction: how many areas? \_\_\_\_\_
  - Independent practice: personal or shared. number of areas (workspaces) \_\_\_\_\_
  - Theme Based Centers: daily living, vocational, etc. How many centers? \_\_\_\_\_
  - Types of centers: \_\_\_\_\_
- PLAY/LEISURE AREAS** (circle all separate play areas that apply)
  - Active (Play gymnasium)
  - Art
  - Dramatic play
  - Manipulatives/creative design (E.g., blocks, building, puzzles, snap circuit)
  - Games
  - Electronics (computers, iPads, handheld devices)
  - Other (or name general play/leisure/break area) \_\_\_\_\_
- TRANSITION**
  - Location of schedules: Number of areas: \_\_\_\_\_
  - How many students will access each area? \_\_\_\_\_
  - Wait places (if where): \_\_\_\_\_
  - How many students will access? \_\_\_\_\_
  - Other: \_\_\_\_\_
- MULTI-USE OF AREAS**  
Specify areas for your classroom that will have multiple uses. If so, indicate what activities and describe how it will look different for different activities.
 

Name/Number of Area	Describe how the content will change for different activities

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Objectives of Presentation

- Understand the learning styles and behaviors that can be addressed through physical organization
- Design classroom based on the curriculum and learning needs of the students
- Design a clearly organized and segmented classroom considering the students' needs for boundaries and context



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Use Visual Supports to Answer These Key Questions for the Learner.....

- Where am I going? **schedule**
- What and how much will I do? **work system**
- When will I be finished? **work system**
- What happens next? **Work system**
- How will I do it? **material structure and visual supports**
- What happens here? **physical organization**



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization

- Physical organization is based on the curriculum and learning needs of the student.
  - Arrange furniture and physical space to **segment the environment** into smaller meaningful parts to reduce stimulation and minimize distractions
  - Create boundaries** to help the student understand **WHERE** the student is supposed to be
  - Add **contextual cues** to provide a general idea of **WHAT** the student is expected to do in that location.

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization

### Potential Areas

- Instructional
- Play/Leisure
- Transition

### Factors to Consider

- Multi-use areas
- Labeling of areas

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization

- Instructional
  - Direct instruction**: designated areas where new concepts and skills are introduced
    - Whole class
    - Small group
    - Individual
  - Independent practice**: designated areas where a student practices learned/mastered skills without direct adult instruction
  - Theme based**: designated areas designed on a curriculum theme which provides context and routines for learning.

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Direct Instruction: Whole Class



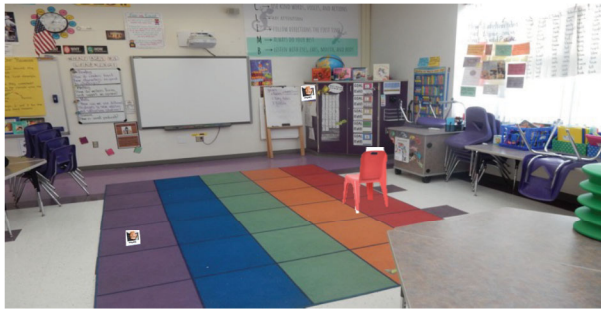
**Chat:** This is a general education classroom: what examples of physical organization and contextual cues do you see?

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Whole Class: Preferential Seating

- Goal is to engage and maintain attention
- Planned strategy– not a negative consequence



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Whole Class: Preferential Seating



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Whole Class: Individualized Seating

- Based on needs and student
- Clarify where my body belongs
- If there is a choice, visualize options
- Planned strategy – not a negative consequence



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Direct Instruction: Small Group

Considerations for small group Instruction

- Teacher access to all students
- Is interaction between the students a goal?
- Do peers enhance engagement in the learning or are they a distraction?

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Direct Instruction: Individual

Position of teacher to student is determined by

- Skill(s) being taught and where student's attention needs to be directed
- Student's need for personal space
- Level and type of adult instruction required by the student

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Individual Independent-Practice

- Students on the autism spectrum need the opportunity to practice learned skills without direct teacher instruction to support generalization.



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Individual Independent-Practice Considerations

- Size of table/desk
- Will student need to move to get their work or stay seated?
- What can I do to increase engagement?
  - Identify what is distracting
  - Activities/tasks should be mastered (skill and organization/set up of materials)
- Will this desk/table be shared by multiple students?



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Direct Instruction and Individual Independent-Practice



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Direct Instruction and Individual Independent-Practice



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Independent vs. Direct Instruction Areas



**Chat:** Why might some students need a **separate** independent work area from a direct instruction area?

- The expectations are different when working independently from instructional time
- Some students rely on environmental contextual cues to understand expectations



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Group Independent-Practice Video

- What learning styles influence the organization of a student's independent work area?
- Discuss the pros of a group independent practice area.



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Theme-Based Center: Daily Living

### Snack area

- Hygiene
- Set tables
- Food preparation
- Order/pay
- Clean surfaces

### Laundry

- Wash/dry/fold



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Theme-Based Center: Vocational



Office	Store/Warehouse	Garden
photocopy/scan	shopping	planting
word process	budgeting	watering
data entry	stocking	weeding
file	inventory	mowing
mail		mulching
delivery		

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Considerations for Instructional Areas and Theme-Based Centers

- Content/curriculum being taught
- Environmental learning needs of the student
  - Need for contextual cues
  - Need for boundaries
  - Differences in attention (distractibility)
- Staff to student ratio

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization

- Instructional
- **Play/Leisure:** a place where students can learn and engage in meaningful play/leisure activities.
  - Create clear boundaries: visual and/or physical
    - Need for physical boundaries often decrease with age and developmental level
  - Add contextual cues: using the materials to clarify the theme of the area

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Leisure: Identified Place



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Play: Visual and Physical Boundaries.....



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Play: Physical Boundaries.....



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Teaching a Student to Stay in the Designated Play Area.....

- Use boundaries that are meaningful to the most concrete learner in the classroom
- When student leaves an area, redirect using the visual cue that initially indicated where to go (schedule cue)
- Create clear finished routines for each area/activity



play

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Considerations for Play, Leisure and Break Areas.....

- Based on students':
  - Developmental level and skills
  - Interests
  - Social skills and ability to interact with peers
  - Understanding of boundaries
- Distance between play, leisure or break area(s) and exit doors.
- Supervision of/or instruction within play, leisure, break areas

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization

- Instructional
- Play/Leisure
- Transition
  - Location of schedules
  - Wait place

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Transition: Location of Schedule(s)



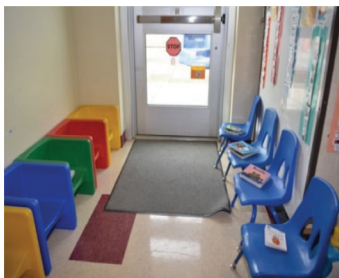
- Location of transition in the classroom
- Student's learning style and independence within a transition
- Number of transition areas
- Supervision of transitions

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Transition: Wait Place

Teaching the skill of waiting: where, what to do and when finished



**Chat:** What do you do while you are waiting?

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Transition: Wait Place

Standing



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Transition: Wait Place

Beyond the Classroom



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Consideration of Transition Areas

- Age and developmental level of the student
- Ability to move throughout the environment
- Organizational skills of the student
- Ability to wait standing and/or sitting
  - Need for engagement when waiting
  - Waiting strategies which can be generalized

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization

### Potential areas

- Instructional
- Play/Leisure
- Transition

### Factors to consider

- Multi-Use of areas
- Labeling of areas

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Multi-Use of Areas

One area can have more than one function.

- Change the context (look and feel of the area)

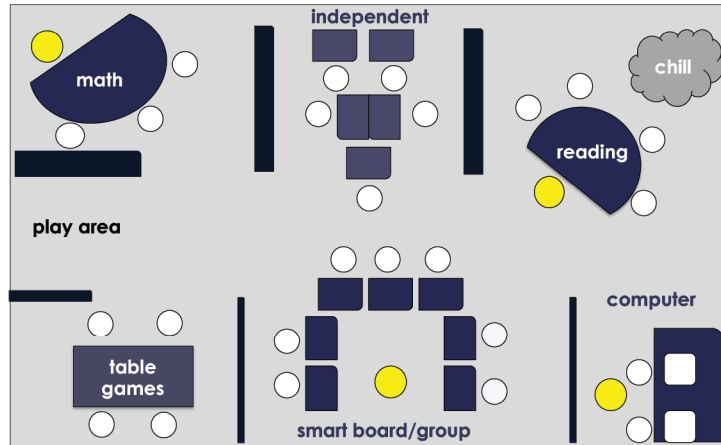


**Chat:** What are some areas in your classroom that you use for different activities or plan to start using for multiple activities?

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



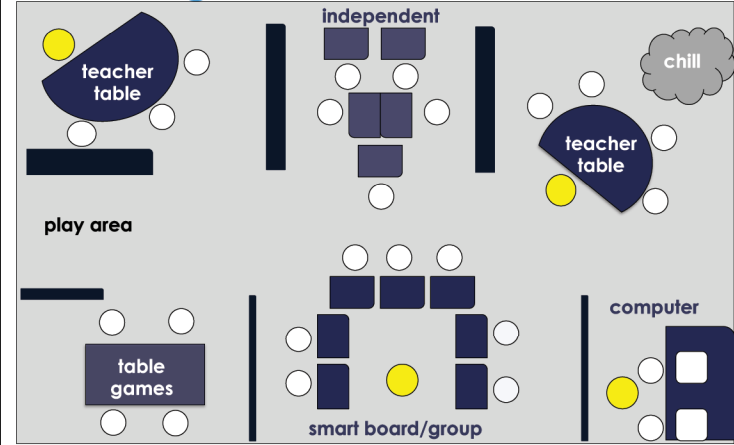
## Labeling of Areas



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Labeling of Areas



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Labeling Multi-Use Areas

**Chat:** When a table is used for multiple activities, such as calendar, snack, and journal, what might be the best label?



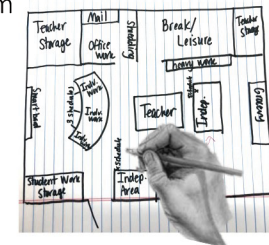
TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Physical Organization Handout

### Complete Section 5: Draw It Out

- Mark built in furniture
  - Doors, windows, cabinets
- Take advantage of the classroom shape and materials
- Be flexible!
- Be creative!



TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Use of Physical Organization for Individuals with Autism

- **Engage and maintain attention:** an organized and segmented environment supports the student's ability to attend to the relevant and meaningful information
- **Modulate input:** visual and physical barriers help to reduce stimulation
- **Contextual cues:** highlight and clarify the expected behavior within an area

TEACCH is a registered trademark of the University of North Carolina TEACCH® Autism Program



## Stay Connected



Go to [www.teacch.com](http://www.teacch.com) and join our TEACCH Training mailing list to stay current on all TEACCH Training opportunities



ITEM 9  
CORRESPONDENCE

At this time, Superintendent Provence will share with the Board any pertinent correspondence.

ADMINISTRATIVE REPORTS

Superintendent Provence will provide updates on the following:

- Enrollment
- Notice of Court Order re Parent/Guardian Notification
- Cascade Marketing Update

# Cascade Union Elementary School District

3/5/2026  
9:40:47 AM

2025-2026

## Active Students Report

Page 1

SC	School	TK	K	1	2	3	4	5	6	7	8	Total
70	North State Aspire Academy		2	1	1	1	2	4				11
72	Anderson Middle School								107	110	110	327
73	Anderson Heights Elementary	35	36	40	38	35	36	44				264
74	Meadow Lane Elementary	54	61	55	60	73	66	64				433
<b>District Total:</b>		89	99	96	99	109	104	112	107	110	110	1035

# February 2026 Marketing Update

Cascade Union Elementary School District  
Prepared by Ola Marketing Co.

---

## February Overview

In February, CUESD launched the first full month of coordinated digital marketing efforts focused on two priorities:

**Strengthening community awareness of our schools** by sharing authentic stories about students, teachers, and programs

**Supporting Preschool, TK, and Kindergarten Round-Up outreach** through targeted digital advertising

Social media and digital advertising play an important role in helping families understand what makes the Cascade School District unique. While organic social media primarily reaches current families, advertising allows the district to reach new families who may be exploring school options in the community.

Across organic social media and paid advertising, Cascade school content appeared in local social feeds **over 380,000 times during February.**

<u>Source</u>	<u>Visibility</u>
Organic Social Media	240,590 impressions
Paid Advertising	140,028 impressions

This level of visibility helps ensure that families in the community are consistently seeing stories about CUESD schools, programs, and enrollment opportunities.

## Campaigns Active in February

### Be the Change Campaign

**School:** Anderson Middle School

**Goal:** Increase community awareness and sentiment of Anderson Middle School by highlighting student experiences, programs, and school leadership.

**Content included:** student program highlights, leadership messaging, and real classroom and campus moments.

## Big Futures Start Here Campaign

**Schools:** Anderson Heights Elementary and Meadow Lane Elementary

**Goal:** Increase awareness of Preschool, TK, and Kindergarten programs and drive attendance to the Round-Up event.

Content focused on helping families answer an important question: “What will my child’s experience be like here?”

Advertising directed families to Round-Up event pages.

## Organic Social Media Performance

Social media provides an opportunity to show the daily experiences happening inside your schools. Across the district, the content that performs best consistently includes real students, teachers, and school events.

Across all three schools, posts generated **over 240,000 impressions in February**.

## Anderson Middle School

Anderson Middle School generated the strongest social media engagement during February, attributed to the dedicated content shoot for this campaign that captured original photo and video content on campus.

### February results

Visibility: 153,420 impressions → increased 138.78k impressions (+948.2%) mo/mo

Followers (Combined FB + IG): 826 followers → Gained 282 followers (+51.84%) month/month

Engagement (likes, comments, shares): 2,304 interactions → up 1,403 interactions (+155.7%) mo/mo

Posts featuring student activities and campus programs generated the highest engagement and helped showcase the learning environment inside the school.

## Anderson Heights Elementary

Anderson Heights generated nearly **45,000 impressions in February** through social media posts highlighting school culture and enrollment information.

Because no content shoot occurred for this campaign, campaign-specific posts include informational graphics rather than classroom photos or videos.

Even so, the account continued to grow in visibility in the community.

### February results

Visibility: 44,993 impressions → increased 27.8k impressions (+161.7%) mo/mo

Followers (FB + IG Combined): 253 followers → gained 15 followers (+6.3%) mo/mo

Engagement (likes, comments, shares): 645 interactions → down 953 engagements (-59.64%) mo/mo\*\*

\*\*Engagement decreased because February posts focused primarily on informational enrollment graphics rather than student photos or videos, which typically generate more interactions from parents. At the same time, paid advertising expanded the audience seeing these posts, increasing visibility by over 160%. When reach grows rapidly through advertising, engagement totals may fluctuate even as awareness increases.

## Meadow Lane Elementary

Meadow Lane social media generated **over 42,000 impressions** in February.

The most engaging posts highlighted student achievements and recognition moments, such as respect awards and attendance celebrations.

Again, no content shoot occurred for this campaign, so campaign focused posts included informational graphics instead of classroom photos or videos.

### February results

Visibility: 42,177 impressions → increased 38.02k impressions (+913.9%) mo/mo

Followers (FB + IG Combined): 611 followers → gained 41 followers (+7.2%) mo/mo

Engagement (likes, comments, shares): 837 interactions → up 332 interactions (+65.74%) mo/mo

## **Paid Advertising Performance**

Paid advertising allows the district to reach families who are not already connected to school social media accounts.

To help interpret the results below, here are the key metrics used in digital advertising:

**Reach:** the number of unique people who saw the advertisement.

**Impressions:** the total number of times the ad appeared in someone's feed. (One person may see the ad multiple times.)

**Landing Page Views:** The number of people who clicked the ad and visited the Round-Up event page.

**Cost per Result:** How much it costs to generate each desired action, such as a Round-Up event page visit.

These metrics help measure both how widely the message is seen and whether families are taking action to learn more.

In February, targeted advertising campaigns reached **approximately 65,000 people in the surrounding community.**

### **Anderson Middle School Awareness Campaign**

Two ad creatives highlighted school programs and leadership.

<b>Ad Creative</b>	<b>Reach</b>
Pax Lab School Programs	32,999
Principal + VP "Be the Change."	14,307

Total reach: **47,306 people**

These ads generated nearly **90,000 impressions.**

Average cost efficiency was approximately \$5 per 1,000 people reached, which is a strong performance for a local awareness campaign.

### **Anderson Heights Enrollment Campaign**

This campaign promoted Preschool, TK, and Kindergarten enrollment.

**Reach:** 9,496 people

**Impressions:** 24,401

**Landing page visits:** 164

**Cost efficiency:** \$1.01 per Round-Up event page visit

## **Meadow Lane Enrollment Campaign**

This campaign also promoted enrollment opportunities.

**Reach:** 8,681 people

**Impressions:** 21,877

**Landing page visits:** 144

**Cost efficiency:** \$1.09 per Round-Up event page visit

## **What This Means for Enrollment & Community Awareness**

February's marketing activity helped ensure that families in the community are consistently seeing positive stories and important information about CUESD..

Across social media and advertising, Cascade school content appeared in community feeds **over 380,000 times during the month.**

For current families, this visibility reinforces trust, pride, and connection with the school community.

For prospective families, particularly those exploring Preschool, TK, or Kindergarten options, targeted advertising provides a clear pathway to learn more about Cascade schools and upcoming enrollment opportunities.

Social media plays an important role in ensuring that families know about the programs available and have easy access to enrollment information.

# Community Engagement Highlights

**kylouloulol** It's amazing to see how far AMS has come sense I went there, wish this was something that was there when I was in school. These kids are lucky!  
3w Reply Message ...

— Hide replies

**cascade.ams** @kylouloulol We're proud of how our school continues to grow and create new opportunities for students. And grateful for our alumni and community who helped shape AMS into what it is today. 🧡💙

2w Reply ...

---

**Jenna Proctor**  
Super neat. Are these electives or an extra curricular?  
1w Like Reply Hide

**Anderson Middle School**  
**Jenna Proctor** This is an elective offering.  
1w Like Reply

Reply as Anderson Middle

**Sonia Vazquez**  
Love it!  
2w Love Reply Hide

**Hailey Avery**  
Best thing we ever did was have Hudson transfer to Anderson Heights! We love our Anderson stars! 💙🌟  
3w Love Reply Hide 4

**Kelli McNail**  
Mrs. Ross is awesome! Worked with her for a fit and her positive energy was contagious!  
3w Love Reply Hide

**Tarah Palomino**  
Yes!!! This is amazing! Be the change. 🙌  
3w Like Reply Hide

**Peggy Podliska**  
Yes yes yes!!! AMS is the best!  
3w Like Reply Hide

**Anderson Middle School** replied · 1 Rep

**Tracee Jensen**  
That is actually so cool 🧡🧡🧡🧡  
3w Like Reply Hide

**Anderson Middle School** replied · 1 Rep

**Natalie Rivera-Hawkins**  
This is awesome! Go AMS!  
3w Like Reply Hide

**Rebecca Kay**  
Love AMS 💙🧡  
3w Like Reply Hide

**Anderson Middle School** replied · 1 Rep

**Melissa Vine**  
Great job all! Proud of all these faces!

**Jessica Licon**  
My daughter absolutely loves her! ❤️  
1w Like Reply Hide 2

**Anderson Middle School**  
**Jessica Licon** We love to hear that! She has a way of connecting with students, and we're lucky to have her. 💙  
1w Like Reply

**Peggy Podliska**  
Great to see mentors like Rita in our schools. Students need positive interactions with adults!!  
1w Like Reply Hide 2

**Anderson Middle School**  
**Peggy Podliska** So true! We're grateful for incredible team members like Ms. Rita who show up every day to support and encourage our students. 💙🧡  
1w Like Reply

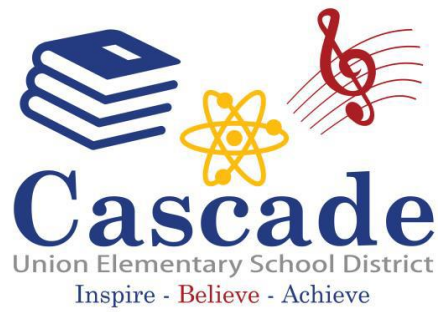
**Maddie Jensen**  
I love Ms rita  
1w Like Reply Hide

**Kara McNeely**  
Rita is the best! 💙🧡💙  
1w Like Reply Hide

ADMINISTRATIVE REPORTS

REQUEST FOR FACILITY USE BY TREE OF LIFE INTERNATIONAL  
CHARTER SCHOOL

The District's final response to Tree of Life Charter School's request dated October 20, 2025, to use all of the Cascade Union Elementary School's Verde Vale Elementary School site for the 2026/2027 school year is presented to the Board.



---

1645 WEST MILL STREET, ANDERSON, CA 96007  
P (530) 378-7000 F (530) 378-7001

---

JASON PROVENCE, SUPERINTENDENT

March 6, 2026

Mrs. Deborah Wallace, Director  
Tree of Life International Charter School  
19415 Jacqueline Street  
Anderson, CA 96007

Dear Mrs. Wallace and Members of the Tree of Life Board:

On behalf of the Cascade Union Elementary School District (“District”), this letter serves as the District’s Final Proposition 39 Facilities Offer for the 2026–27 school year.

The District appreciates the Charter School’s written response and acceptance of the proposed oversight fee structure. We value the continued collaborative relationship between our organizations and our shared commitment to serving students and families in the Anderson community and outlying areas.

Pursuant to Education Code section 47614 and its implementing regulations, the District hereby offers Tree of Life International Charter School full use of the existing school facility located at:

19415 Jacqueline Street  
Anderson, California 96007

The facility shall be provided for the Charter School’s exclusive use for the 2026–27 school year, subject to the terms and conditions set forth in a Facilities Use Agreement. The facilities will be provided furnished and equipped, shall remain the property of the District, and shall be available for the Charter School’s full school year.

The District finds that this offer constitutes reasonably equivalent facilities in compliance with Proposition 39 and Title 5 regulations.

Consistent with Education Code section 47613(b), and as acknowledged in the Charter School’s response, the District will charge an oversight fee of three percent (3%) of the Charter School’s annual revenue, calculated based on LCFF Base, Supplemental, and Concentration Grant funding.

The 3% oversight fee is appropriate because the District is providing substantially rent-free facilities under Proposition 39. The oversight fee covers the District’s actual costs of supervisory oversight pursuant to Education Code section 47604.32 and applicable law.

Mrs. Deborah Wallace  
3/6/2026  
Page 2

The District acknowledges that the Charter School is a local educational agency (LEA) for special education purposes, or otherwise participates in a SELPA, and remains solely responsible for providing a Free Appropriate Public Education (FAPE) in accordance with the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act, and state law.

While the District recognizes that a charter school is not required to enroll the same percentage of students with disabilities as the District, it is the District's expectation that the Charter School continue to strengthen and expand its continuum of special education services in order to provide meaningful and robust opportunities for students with special needs.

Accordingly, the District includes the following clarification as part of this Final Offer:

- If, during the 2026–27 school year and beyond, the Charter School's continuum of special education services does not demonstrate meaningful expansion of opportunities for students with disabilities, or does not reflect good-faith efforts to encourage enrollment and participation of students with special needs, the District reserves the right to utilize a reasonable portion of the campus to directly serve students with disabilities in order to provide more robust programming options within the community.

This clarification reflects the District's expectation that the Charter School actively strive to encourage and support greater participation of families of students with special needs beginning in the 2026–27 school year.

The District's intent is to ensure equitable access and meaningful educational opportunities for all students within the community while maintaining compliance with federal and state law.

Use of the facility shall be governed by a Facilities Use Agreement, which will include, but not be limited to:

- Terms and conditions of occupancy
- Maintenance responsibilities
- Utilities and services
- Insurance and indemnification
- Compliance with all health, safety, and accessibility requirements

The District appreciates Tree of Life International Charter School's partnership and its continued service to students and families. We look forward to finalizing the Facilities Use Agreement and continuing our collaborative efforts in support of all students in the Anderson community.

Sincerely,



Jason Provence  
Superintendent

## ADMINISTRATIVE REPORT

BOARD POLICY/ADMINISTRATIVE REGULATION JANUARY AND  
FEBRUARY 2026 UPDATES – FIRST READ

The following updated Board Policies and Administrative Regulations align with the California School Boards Association, have been reviewed by District administration, and are presented to the Board for first reading:

January Updates

BP/AR 0450	Comprehensive Safety Plan
BP/AR 1340	Access to District Records
BP/AR 5125	Student Records
BP/AR/E(1) 5125.1	Release of Directory Information
BP/AR 5145.13	Response to Immigration Enforcement - <i>Delete</i>

February Updates

AR 3440	Inventories
BP 4119.21/4219.21/4319.21	Professional Standards
E(1) 4119.21/4219.21/4319.21	Professional Standards
BP 4119.24/4219.24/4319.24	Maintaining Appropriate Adult-Student Interactions
BP 4156.3/4256.3/4356.3	Employee Property Reimbursement
BP/AR 5144.1	Suspension and Expulsion/Due Process
BP/AR 5145.2	Freedom of Speech/Expression
BP/AR 6142.7	Physical Education and Activity
BP 6173.4	Education for American Indian Students
BP 6175	Migrant Education Program
BB 9250/E(1)	Remuneration, Reimbursement, and other Benefits
E(2) 9250	Remuneration, Reimbursement, and other Benefits
BB 9320	Meetings and Notices
BB 9320.1	Remote Meetings and Attendance - <i>New</i>
BB 9322	Agenda/Meeting Materials
BB 9323	Meeting Conduct

## CSBA POLICY GUIDE SHEET January 2026

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes and minor revisions have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

### **Board Policy 0450 - Comprehensive Safety Plan**

Policy updated in conjunction with the accompanying administrative regulation.

### **Administrative Regulation 0450 - Comprehensive Safety Plan**

Regulation updated to reflect **NEW LAW (SB 848, 2025)** which (1) expands the list of persons who may cooperate in the review of the comprehensive school safety plan (CSSP) to include the district's public entity risk pool joint powers authority or insurance provider, (2) adds child neglect to the reporting procedures required to be included in the CSSP, (3) requires, when the CSSP is next reviewed and updated, or by no later than July 1, 2026, that the CSSP includes procedures specifically designed to address the supervision and protection of children from child abuse or neglect or sex offenses, (4) adds a sex offense that has occurred on campus to acts that the principal is authorized to notify parents/guardians and employees of, and (5) expands the definition of "violent crime." Additionally, regulation updated to reflect **NEW LAW (SB 98, 2025)**, which requires, when a CSPP is next reviewed and updated, but no later than March 1, 2026, to include procedures specifically designed to notify parents/guardians and district staff when the school confirms the presence of immigration enforcement on a school site. In addition, regulation updated to reflect **NEW LAW (AB 962, 2025)** which authorizes districts to prohibit a student from possessing or using a smartphone in the case of an emergency or in response to a perceived threat of danger, if the prohibition is explicitly addressed in the district's CSSP.

### **Board Policy 1340 - Access to District Records**

Policy reviewed in conjunction with the accompanying administrative regulation.

### **Administrative Regulation 1340 - Access to District Records**

Regulation updated to reflect **NEW LAW (AB 1004, 2025)** which provides that any record that contains financial information provided by an Indian tribe to a public agency as a condition of or requirement for receiving financial assistance is confidential, not considered to be a public record, and not be open to public inspection. Additionally, regulation updated to provide that an individual's immigration status may only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement. In addition, regulation updated to reflect **NEW LAW (AB 370, 2025)** which includes, in the definition of "unusual circumstances" whereby the Superintendent or designee may extend the 10-day limit to initially respond to a request for public records, (1) the inability to access electronic servers or systems due to a cyberattack, but only until the district regains its ability to search for and obtain electronic records, and (2) the need to search for, collect, and examine records when a state of emergency, in addition to currently affecting the district's ability to timely respond, directly affects this ability.

### **Board Policy 5125 - Student Records**

Policy updated to provide that an individual's immigration status may only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, with applicable material from this policy moved to/already contained within Board Policy/Administrative Regulation 1445.

### **Administrative Regulation 5125 - Student Records**

Regulation updated to define "district officials and employees," and, for accuracy, to use this term, rather than "school officials and employees." Additionally, regulation updated to reference **NEW LAW (AB 495, 2025)** which (1) requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes," and (2) changes the definition of "relative", for purposes of a Caregiver's Authorization Affidavit, to include any adult who is related to the child by blood, adoption, or affinity within the fifth degree of kinship, including all stepparents, stepsiblings, and all relatives whose status is preceded by the words "great," "great-great," or "grand." In addition, regulation updated to (1) add that a request for student records by an officer or employee of an agency conducting immigration enforcement be denied except in accordance with Board

Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, and (2) clarify that the annual parent/guardian notification includes a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will only be released in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

**Board Policy 5125.1 - Release of Directory Information**

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes."

**Administrative Regulation 5125.1 - Release of Directory Information**

Regulation reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes." Additionally, regulation updated to reflect **NEW LAW (AB 677, 2025)** which provides an exception to the consent requirement for release of directory information for a student experiencing homelessness by authorizing disclosure to facilitate an eye examination by a nonprofit eye examination provider or a free oral health assessment hosted by a school, unless consent is not given to the physical examination.

**Exhibit(1) 5125.1 - Release of Directory Information**

Exhibit updated due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes."

**DELETE - Board Policy 5145.13 - Response to Immigration Enforcement**

Policy deleted, as being too narrowly focused on students given **NEW LAW (AB 495, 2025)** which expands requirement to develop policies in response to immigration enforce to encompass protections for staff, with significant amount of material added to new Board Policy 1445 - Response to Immigration Enforcement.

**DELETE - Administrative Regulation 5145.13 - Response to Immigration Enforcement**

Regulation deleted, as being too narrowly focused on students given **NEW LAW (AB 495, 2025)** which expands requirement to develop policies in response to immigration enforce to encompass protections for staff, with significant amount of material added to new Administrative Regulation 1445 - Response to Immigration Enforcement.

**CSBA POLICY GUIDE SHEET**  
**February 2026**

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes and minor revisions have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

**Administrative Regulation 3440 - Inventories**

Regulation updated to reflect **NEW LAW (AB 629, 2025)** which (1) increases the threshold amount for which the Governing Board is required to establish and maintain an inventory of items to a current market value that exceeds \$1,500, and (2) requires the Superintendent of Public Instruction to adjust such market value biennially and post it on the California Department of Education's (CDE) website. Additionally, regulation updated to more closely align with law and CDE's federal program monitoring instrument.

**Board Policy 4119.21/4219.21/4319.21 - Professional Standards**

Policy updated to add, to the philosophical paragraph, the Governing Board's desire to provide a safe and positive school environment that promotes the learning, engagement, safety, and well-being of district students, and to expand upon the expectations for district employee conduct. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which prohibits inappropriate conduct between district employees, adult volunteers, and contractors and among and between adults employed, volunteering, or under contract with the district. In addition, policy updated to clarify that inappropriate employee conduct includes (1) engaging in any conduct that endangers or threatens to endanger students, staff, or others, and (2) other conduct prohibited in Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.

**Exhibit (1) 4119.21 - Professional Standards**

Exhibit updated in conjunction with the accompanying Board Policy and to align with the most recent version of the National Education Association's Code of Ethics for Educators.

**Exhibit (1) 4219.21 - Professional Standards**

Exhibit updated in conjunction with the accompanying Board Policy.

**Exhibit (1) 4319.21 - Professional Standards**

Exhibit updated in conjunction with the accompanying Board Policy.

**Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions**

Policy updated to add, that for purposes of this policy, employees include interns, volunteers, contractors, and other persons with an employment relationship with the district. Additionally, policy updated to add, to the philosophical paragraph, the Governing Board's desire to provide a safe environment that promotes the learning, engagement, and safety of district students. In addition, policy updated to reflect **NEW LAW (SB 848, 2025)** which prohibits inappropriate conduct between district employees and students and expands the list of inappropriate employee conduct. Policy also updated to add new section related to violations of this policy.

**Board Policy 4156.3/4256.3/4356.3 - Employee Property Reimbursement**

Policy updated to clarify, in Option 2, that to the extent that the full cost of repair or replacement of an employee's personal property is not covered by another source, such as an employee's private insurance, the Governing Board authorizes the Superintendent or designee to pay the remaining cost of replacing or repairing the employee's personal property. Additionally, policy updated to add that the Board may establish a maximum value of reimbursement.

**Board Policy 5144.1 - Suspension and Expulsion/Due Process**

Policy updated to add that off campus student behavior may result in discipline when it disrupts district programs and activities or is otherwise prohibited by law, Board policy or administrative regulation.

Additionally, policy updated to include state law authorization for the Governing Board, on a case-by-case

basis, to permit a student Board member to make restorative justice recommendations to the Board regarding specific expulsion matters. In addition, policy updated to reflect **NEW LAW (AB 1230, 2025)** which (1) requires the Board, at the time of the expulsion order, to recommend a plan for the student's rehabilitation, and (2) adds to the list of outcome data the Superintendent or designee is required to maintain.

#### **Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process**

Regulation updated to clarify that a student may not be disciplined prior to a finding being made pursuant to the Title IX grievance process, but that the district may conduct a non-discipline removal of a student in emergency situations where there is an immediate threat to the health or safety of any student or other individual. Additionally, regulation updated to add requirement that students who voluntarily disclose their use of a controlled substance, alcohol, intoxicant, or tobacco in order to seek help through services or supports may not be suspended solely for that disclosure. In addition, regulation updated to reflect **NEW LAW (AB 1230, 2025)** which (1) requires the Governing Board, at the time of the expulsion order, to recommend a plan for the student's rehabilitation, including specified components, (2) requires the County Superintendent of Schools to provide the Board notification if the County Superintendent is unable to serve students expelled by the district, whereby the Board is required to ensure that another educational program is provided, (3) requires as part of the process for a required review, that the Board indicate whether the student had access to the necessary resources to complete their rehabilitation plan, and that a rehabilitation plan that is not completed due to financial or transportation barriers or a lack of viable opportunities not be a basis to deny the student readmission, and (4) amends the conditions under which the Board may deny readmission.

#### **Board Policy 5145.2 - Freedom Of Speech/Expression**

Policy updated to (1) add language to the Governing Board's philosophical statement related to providing a welcoming, safe, and supportive school environment that protects students from discrimination, harassment, intimidation, and bullying, or other types of expression prohibited by law, (2) delete headings for On- and Off- Campus Expression, (3) expand student exercise of freedom of speech and/or the press to include official district and school websites or social media accounts identified and made available for such purpose, (4) expand which student expressions, or distributing or posting of material, is prohibited, (5) clarify material related to off-campus expression, including electronic expression via a personal device or online expression via a personal social media account, and (6) clarify material related to when student expression may be subject to discipline.

#### **Administrative Regulation 5145.2 - Freedom Of Speech/Expression**

Regulation updated to establish, at the outset, time, place, and manner restrictions, including the addition of material related to (1) the locations, physical and electronic, that the principal or designee may identify on which students and student organizations may hold rallies, express ideas, debate issues, or post information of general interest, and (2) the authorization for the principal or designee to require a disclaimer on printed materials or petitions stating that the materials or petitions are not sponsored by and do not necessarily reflect the views, ideas, and opinions of the school or district. Additionally, regulation updated to (1) add to the definition of "official school publications" courses or programs, student clubs or organizations, student newspapers or other student publications distributed to the public or student body either for a fee or free, (2) clarify material related to the written publications code, (3) modify the requirement related to the professional standards for which official student publications be held to account for publications which may not be written in English, (4) expand material related to violations of this regulation or accompanying Board policy, with first considering any feasible alternative options to limit the material, providing notice to the official student publication with specific reasons for why the submitted material may not be published, and with sufficient time, absent extraordinary circumstances, to allow the publication or student authors to either modify the material or request review by the Superintendent or designee, and (5) authorize the principal or designee to require a disclaimer on all official student publications indicating that views, ideas, and opinions expressed in official student publications do not necessarily reflect those of the school or district. In addition, regulation updated to add new section, "Student Participation in Civic or Political Events," which includes that a student in middle or high school, with advance notice, be permitted one excused absence per school year in order to participate in a civic or political event such as voting, poll working, strikes, public commenting, or attending candidate speeches, political or civic forums, or town halls.

**Board Policy 6142.7 - Physical Education and Activity**

Policy updated to reflect that districts are required to grant a student in kindergarten-grade 12 an accommodation in connection with any physical activity components of a physical education course during a period of religious fasting, and that the student be provided alternative assignments or activities for the period the student is granted an accommodation. Additionally, policy updated to reflect the requirement that the district (1) develop, adopt, and implement extreme weather protocols that incorporate the standardized guidelines compiled by the California Department of Education that include specific measures to be taken during extreme weather conditions, and (2) that the adopted weather protocols be annually reviewed, evaluated, and if necessary, updated in accordance with law. In addition, policy updated to authorize the Superintendent or designee to offer an alternate term schedule for grades 6-12 physical education courses.

**Administrative Regulation 6142.7 - Physical Education and Activity**

Regulation updated to include the definition of "extreme weather conditions," which means occurrences of unusually severe weather conditions, including, but not limited to, periods of extreme heat, excessive precipitation, and floods, that may pose significant harm to students. Additionally, regulation updated to add required specified components of an alternate term schedule for physical education, to be included if authorized by Governing Board in the accompanying Board policy. In addition, regulation updated to delete outdated material related to the duties of a district's physical fitness test coordinator.

**Board Policy 6173.4 - Education for American Indian Students**

Policy updated to reference the Native American Studies Model Curriculum, which is a state funded comprehensive, standards-aligned curriculum dedicated to Native American Studies that offers lessons that integrate Native perspectives across academic disciplines.

**Board Policy 6175 - Migrant Education Program**

Policy updated to clarify that first priority for services to students who are migratory is for those students who have made a qualifying move within the previous one-year period.

**Board Bylaw 9250 - Remuneration, Reimbursement and other Benefits**

Bylaw updated to (1) delete options regarding monthly compensation provided to individual Governing Board members, (2) replace with a blank for districts to specify the amount of monthly compensation that reflects district practice, and (3) separate out material which provides that Board members are not required to accept the monthly compensation. Additionally, bylaw updated to clarify material related to (1) a Board member receiving a pro rata monthly compensation, (2) reimbursement for expenses incurred when performing authorized services for the district, (3) benefits for Board members, and (4) former Board members, and the Board member's spouse/registered domestic partner and eligible dependent children, participation in the health and welfare benefits programs provided for district employees. In addition, the section, "Health and Welfare Benefits for Former Board Members," was deleted, as there are few, if any, Board members who would be eligible, since it would require serving for over 30 years, with still relevant material combined with the expanded section, "Benefits for Board Members."

**Exhibit (1) 9250 - Remuneration, Reimbursement and other Benefits**

Exhibit updated to clarify language in the resolution related to a Governing Board member receiving a pro rata monthly compensation, and reorganize the resolution for precision and ease of use.

**NEW - Exhibit (2) 9250 - Remuneration, Reimbursement and other Benefits**

New exhibit provides the maximum monthly compensation that a Governing Board member may receive as compensation for their services, and reflects **NEW LAW (AB 1390, 2025)** which increases the maximum monthly compensation amount based on the district's average daily attendance.

### **Board Bylaw 9320 - Meetings and Notices**

Bylaw updated to clarify (1) when the Governing Board may meet in open or closed session, (2) that the existence of a Board meeting includes gathering remotely or electronically, (3) that a series of communications by a majority of the Board should not occur through official or personal social media accounts, and (4) that written notice of special Board meetings should be posted in any location required for remote meetings and attendance. Additionally, bylaw updated to delete material related to disability-related accommodations as it already exists and is more appropriately placed in Board Bylaw 9322 - Agenda/Meeting Materials. In addition, bylaw updated to reflect (1) **NEW LAW (SB 707, 2025)** which permits a remote Board meeting based on a proclaimed state of emergency or local emergency without the requirement to post the physical location of Board members, and (2) the requirement for the notice of an emergency Board meeting to the local media that have requested such notice to be by telephone or email. Bylaw also updated to delete material related to traditional teleconferencing, teleconferencing by individual Board members due to just cause, teleconferencing by individual Board members due to emergency circumstances, and teleconference meetings during a proclaimed state of emergency, as that content has been moved to new Board Bylaw 9320.1 - Remote Meetings and Attendance.

### **NEW - Board Bylaw 9320.1 - Remote Meetings and Attendance**

New bylaw addresses circumstances in which the Governing Board is legally permitted to meet remotely and in which an individual remote Board member is permitted to attend and participate in a Board meeting. Additionally, bylaw includes the traditional method of remote attendance and reflects **NEW LAW (SB 707, 2025)** which permits (1) remote attendance and participation as an accommodation and due to just cause, and (2) remote Board meetings during a proclaimed state of emergency.

### **Board Bylaw 9322 - Agenda/Meeting Materials**

Bylaw updated to clarify that (1) closed session items should be agendized in accordance with Board Bylaw 9321 - Closed Session, and (2) for a regular Board meeting, the Governing Board may consider an item not included in the agenda in accordance with Board Bylaw 9323.2 - Actions by the Board. Additionally, bylaw updated to add new section heading, "Public Comment," which (1) includes clarification that the agenda provide members of the public the opportunity to address the Board on any agenda item, including items to be considered in closed session and items listed on the consent agenda, (2) provides options depending on if it is district practice to have one public comment period for all open session agenda items or separate public comment for each open session agenda item, and (3) reflects **NEW LAW (SB 707, 2025)** which adds requirements to the exception to public comment requirements. In addition, bylaw updated to add new section heading, "Disability-Related Accommodations or Modifications." Bylaw also updated to add material related to Board member requests for a specific matter within the subject matter of the Board to be placed on the agenda, both when the Board member is acting in the capacity as a member of the public and acting in the capacity as a Board member. Additionally, bylaw updated to add new section, "Special Meeting Agenda Dissemination to Members of the Public," which clarifies requirements related to the dissemination of special meeting agendas.

### **Board Bylaw 9323 - Meeting Conduct**

Bylaw updated to (1) clarify that the chair of a given Governing Board meeting will be the Board president or, if the Board president is absent, another Board member, (2) delete the time for which a regular Board meeting should be adjourned, and instead provide a blank to reflect district practice, (3) add material related to removal of an item from the consent agenda, specifying that the Board chair determine when the removed item be considered on the agenda, (4) expand material related to the prohibition from requiring members of the public to provide identifying information as a condition of attending a Board meeting and/or providing public comment, and related exceptions, (5) delete material related to public participation that is either unnecessary or is contained within more closely related Board bylaws, (6) delete the time for which an individual providing public comment is allowed to address the Board, and instead provide a blank to reflect district practice, (6) provide clarifying language related to an individual speaker giving some or all of the speaker's time to another speaker, and (7) add language related to the public comment period when a remote Board member is attending and participating based on just cause. Additionally, bylaw updated to add new section heading, "Disruptions," which (1) reflects **NEW COURT DECISION (Berkeley People's Alliance v. City of Berkeley)** in which the California Court of Appeal held that state law requires a legislative body to clear the meeting room when a meeting is willfully disrupted and order cannot be restored by removing disruptive individuals and does not permit the legislative body to relocate the meeting to a different room in lieu of clearing the meeting room.

ADMINISTRATIVE REPORTS

GREEN ENERGY INNOVATIONS

Ian Wallington with Green Energy Innovations will report on energy financing and savings with energy efficiency upgrades.

ADMINISTRATIVE REPORTS

LOCAL CONTROL ACCOUNTABILITY PLAN INPUT

A public hearing will be held to obtain input from those attending the Board meeting as to their areas of interest for the continued funding of existing District programs or suggestions for new areas in which to direct funding.

**A public hearing will be held at this time.**

CUESD TRANSPORTATION PLAN

The Transportation Plan for the period of 2024/2025 to 2028/2029 for the District is submitted for an annual review.

# Cascade Union Elementary School District Transportation Plan For the Period of 2024/25 to 2028/29

## Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

**The Transportation Department is responsible for the safe passage of more than 900 students per day to and from Cascade Union School District's two elementary schools, one middle school, one alternative school, and one charter school. Transportation services are also provided for field trips, athletics, and other representational activities. Services are provided to all students in grades TK-8th grade. Students in TK-6 and low income students are prioritized for transportation services throughout the school year and during summer school. Additionally, we provide no-cost transit passes to students, if needed.**

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

**All students with disabilities and homeless children/youth are able to access available home-to-school transportation at no-cost to the students during their regular scheduled bus stop. Students with disabilities are provided with transportation as per their Individual Education Plan (IEP). Homeless children/youth are provided transportation at their designated bus stop. The school office personnel work with our transportation department to arrange transportation for our homeless youth and our students with disabilities. Additionally, if RABA is available in the student's home area and the district is unable to provide services in that area of the county, students may access RABA using a preloaded bus pass. Finally, if RABA, local taxi cab services, and the Cascade Transportation Department is unable to offer a solution for transporting students with disabilities or homeless children/youth, the parent/guardian may access the transportation reimbursement program. This program is provided on a case-by-case basis.**

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

**All unduplicated students, living in the Cascade Union School District boundaries, are able to access home-to-school transportation at no-cost to their families. Students can access transportation at their designated, regular scheduled bus stop. Transportation schedules are posted before school starts and are provided to families upon enrollment. The school office or transportation office staff coordinates transportation for students that are new to our school. Communication about transportation is provided through the Parent Square App which pushes notifications out across text, email, and phone call based on the families preference.**

## Consultations Held in Inception Year:

Enter description of the required plan consultation during the inception year of the plan with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

**The Transportation Plan was presented to the District Accountability Committee which includes classified staff, teachers, school administrators, parents, students, and community members for feedback. Back in December 2022, the District Superintendent and Assistant Superintendent of the Mountain Valley Education Consortium met with staff members from the Redding Area Bus Authority (RABA) and the Shasta Regional Air Quality Board to discuss transportation options for students in the Cascade School District. It was decided that the best option for transporting Cascade students is through the Cascade Transportation Department. Should a family have difficulty with student transportation to school, they are encouraged to call the Cascade Transportation Department to discuss options.**

Board Approval Date:	March 13, 2024
Board Annual Review Date	March 11, 2026
	No changes from prior year

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

ADMINISTRATIVE ACTION ITEMS

APPROVE WARRANT SIGNATURE CARD

Superintendent Provence will present a recommendation for District Signers to sign for warrants and fund transfers approval.

PROPOSED ACTION: Approval by consent.

**SHASTA COUNTY OFFICE OF EDUCATION  
SCHOOL DISTRICT  
WARRANT SIGNATURE CARD**

**School District:** \_\_\_\_\_ **Org #:** \_\_\_\_\_

In accordance with Education Code Sections \*42631, 42632, and 42633, the Board of Trustees of the School District authorizes the following persons to sign for approval of warrants and fund transfers of the above-named district:

<u>Typed/Printed Name</u>	<u>Original Signature</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Allow Electronic Authorization and/or Signature for Warrant Approval (check one):  **YES**     **NO**

Passed and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

By \_\_\_\_\_  
Clerk of the Board - Print and Sign Name

*Return to Shasta County Office of Education  
Attn: Superintendent's Office*

Education Code Section 42631: All payments from the funds of a school district shall be made by written order of the governing board of the district. Orders shall be on forms prescribed by the county superintendent of schools unless the warrants are processed by an on-line data processing system. Forms may be printed and furnished by the board of supervisors or the county superintendent of schools.

Education Code Section 42632: Each order drawn on the funds of a school district shall be signed by at least a majority of the members of the governing board of the district, or by a person or persons authorized by the governing board to sign orders in its name. No persons other than an officer or employee of the district shall be authorized to sign orders.

Education Code Section 42633: The governing board of each school district shall be responsible for filing or causing to be filed with the county superintendent of schools the verified signature of each person, including members of the governing board, authorized to sign orders in its name. Except for districts determined to be fiscally accountable pursuant to Section 42650, no order on the funds of any school district shall be approved by the county superintendent of school unless the signatures are on file in his office and he is satisfied that the signatures on the order are those of persons authorized to sign the order.

ADMINISTRATIVE ACTION ITEMS

RECEIVE NOMINATIONS FOR MEMBERS OF THE BOARD POLICY  
REVIEW AND TECHNOLOGY COMMITTEES

The Board Policy Review Committee (BPRC) and the Technology Committee were both established at the last regular meeting of the Governing Board on February 11, 2026.

The Board will now receive nominations for members for both committees.

PROPOSED ACTION: Approval.

ADMINISTRATIVE ACTION ITEMS

BOARD POLICY 5030, STUDENT WELLNESS

Board Policy 5030, Student Wellness, is reviewed and updated annually. The revised Student Wellness Policy is presented to the Board for adoption.

PROPOSED ACTION: Adoption.

**Policy 5030: Student Wellness**

**Status:** DRAFT

**Original Adopted Date:** 09/13/2023 | **Last Revised Date:** 02/14/2024 | **Last Reviewed Date:** 02/14/2024

**Preamble**

Whereas, children need access to healthful foods and opportunities to be physically active in order to grow, learn, and thrive;

Whereas, good health fosters student attendance and education;

Whereas, rates of childhood obesity remain high, and physical inactivity and excessive calorie intake are major contributors;

Whereas, heart disease, cancer, stroke, and diabetes are responsible for two-thirds of deaths in the United States, and major risk factors for those diseases, including unhealthy eating habits, physical inactivity, and obesity, often are established in childhood;

Whereas, many children and adolescents do not meet current dietary recommendations for fruits, vegetables, whole grains, and other key food groups, highlighting the need for improved nutrition and healthy eating habits;

Whereas, nationally, the items most commonly sold from school vending machines, school stores, and snack bars include low-nutrition foods and beverages, such as soda, sports drinks, imitation fruit juices, chips, candy, cookies, and snack cakes;

Whereas, school districts around the country are facing significant fiscal and scheduling constraints; and

Whereas, community participation is essential to the development and implementation of successful school wellness policies;

Thus, the Cascade Union School District is committed to providing school environments that promote and protect children's health, well-being, and ability to learn by supporting healthy eating and physical activity. Therefore, it is the policy of the Cascade Union School District that:

- The school district will engage students, parents, teachers, food service professionals, health professionals, and other interested community members in developing, implementing, monitoring, and reviewing district wide nutrition and physical activity policies.
- All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- Foods and beverages sold or served at school will meet the nutrition recommendations of the current Dietary Guidelines for Americans and MyPlate recommendations.
- Qualified child nutrition professionals will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; will accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.
- To the maximum extent practicable, all schools in our district will participate in available federal school meal programs (including the School Breakfast Program, National School Lunch Program [including after-school snacks], Summer Food Service Program, Fruit and Vegetable Snack Program, and Child and Adult Care Food Program [including suppers]).
- Schools will provide nutrition education and physical education to foster lifelong habits of healthy eating and physical activity, and will establish linkages between health education and school meal programs, and with related community services.

**To Achieve These Policy Goals**

**1. School Health Councils**

The school district and/or individual schools within the district will create, strengthen, or work within existing

school health councils to develop, implement, monitor, review, and, as necessary, revise school nutrition and physical activity policies. The councils also will serve as resources to school sites for implementing those policies. (A school health council consists of a group of individuals representing the school and community, and should include parents, students, representatives of the school food authority | members of the school board, school administrators, teachers, health professionals, and members of the public.)

## 2. Nutritional Quality of Foods and Beverages Sold and Served on Campus

### School Meals

- Meals served through the National School Lunch and Breakfast Programs will:
- Be appealing and attractive to children;
- Be served in clean and pleasant settings;
- Meet, at a minimum, nutrition requirements established by local, state, and federal statutes and regulations;
- Offer a variety of fruits and vegetables;
- Serve only low-fat (1 %) and fat-free milk, or whole milk, and nutritionally-equivalent nondairy alternatives (to be defined by USDA); 1% and fat-free must always be available.
- Grains served will be whole grain rich.

Schools should engage students and parents, through taste-tests of new entrees and surveys, in selecting foods sold through the school meal programs in order to identify new, healthful, and appealing food choices. In addition, schools should share information about the nutritional content of meals with parents and students. Such information could be made available on menus, a website, on cafeteria menu boards, placards, or other point-of-purchase materials.

**Breakfast.** To ensure that all children have breakfast, either at home or at school, in order to meet their nutritional needs and enhance their ability to learn:

- Schools will, to the extent possible, operate the School Breakfast Program.
- Schools will, to the extent possible, arrange bus schedules and utilize methods to serve school breakfasts that encourage participation.
- Schools that serve breakfast to students will notify parents and students of the availability of the School Breakfast Program.
- Schools will encourage parents to provide a healthy breakfast for their children through newsletter articles, take-home materials, or other means.

**Free and Reduced-priced Meals.** Schools will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.

**Summer Food Service Program.** Schools in which more than 50% of students are eligible for free or reduced-price school meals should sponsor the Summer Food Service Program for at least four weeks between the last day of the academic school year and the first day of the following school year, and preferably throughout the entire summer vacation.

### Meal Times and Scheduling.

#### Schools:

- Will provide students with at least 10 minutes to eat after sitting down for breakfast and 20 minutes after sitting down for lunch;
- Should schedule meal periods at appropriate times, e.g., lunch should be scheduled between 11 a.m. and

1 p.m.;

- Should not schedule tutoring, club, or organizational meetings or activities during mealtimes, unless students may eat during such activities;
- Will explore scheduling lunch periods to follow recess periods (in elementary schools);
- Will provide students access to hand washing or hand sanitizing before they eat meals or snacks; and
- Should take reasonable steps to accommodate the tooth-brushing regimens of students with special oral health needs (e.g., orthodontia or high tooth decay risk).

Qualifications of School Food Service Staff. Qualified nutrition professionals will administer the school meal programs. As part of the school district's responsibility to operate a food service program, we will provide continuing professional development for all nutrition professionals in schools. Staff development programs will include appropriate certification and/or training programs for child nutrition directors, school nutrition managers, and cafeteria workers, according to their levels of responsibility.<sup>5</sup>

Sharing of Foods and Beverages. Schools should discourage students from sharing their foods or beverages with one another during meal or snack times, given concerns about allergies and other restrictions on some children's diets.

Foods and Beverages Sold Individually (i.e., foods sold outside of reimbursable school meals, such as through vending machines, cafeteria a la carte [snack] lines, fundraisers, school stores, etc.)

Elementary Schools. The school food service program will approve and provide all food and beverage sales to students in elementary schools. Given young children's limited nutrition skills, food in elementary schools should be sold as balanced meals. If available, foods and beverages sold individually between the hours of Midnight to one-half hour after the end of the official school day shall meet the following SB 12 & SB 965 standards:

Elementary Schools - (contains no grade higher than grade 6) the following foods may be sold to students:

- a. Full meals
- b. Individually sold portions of nuts, nut butters, seeds, eggs, cheese packaged for individual sale, fruit, vegetables that have not been deep fried, and legumes.
- c. Individually sold dairy items and whole grain rich food items if meets all of the following standards:
  - Not more than 35% of its total calories shall be from fat. (nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo exempt)
  - Less than 10% of its total calories shall be from saturated fat. (nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo exempt)
  - Not more than 35% of its total weight shall be composed of sugar (fruit, non-fried vegetables, dried fruit and nut/seed combo exempt).
  - Zero (0) grams trans-fat per serving (no exceptions)
  - Not more than 200 calories per individual food item. (no exceptions)
  - No more than 200 milligrams sodium per item (no exceptions)

Elementary Schools - the following beverages may be sold to students:

Effective from midnight to one-half hour after the end of the official school day:

- Fruit or Vegetable based drinks 8oz or less that are composed of 100% juice and have no added sweetener.

- Drinking water with no added sweetener.
- One-percent-unflavored milk, nonfat milk (flavored or unflavored), whole milk, soymilk, rice milk, and other similar nondairy milk (nutritional equivalent to milk) 8oz or less.
- All beverages must be caffeine-free (trace amounts are allowable)

Middle/Junior High (contains grades 7 or 8). In middle/junior high schools, all foods and beverages sold individually outside the reimbursable school meal programs (including those sold through a la carte [snack] lines, vending machines, student stores, or fundraising activities) during the school day, Or through programs for students after the school day, will meet the following SB 12 & SB 965 standards:

Middle/Junior High School- the following foods may be sold to students:

I. Snacks, except food served as part of the USDA meal program, shall meet all of the following standards:

- Not more than 35% of its total calories shall be from fat. (nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo, fruit, non-fried vegetables, seafood exempt)
- Less than 10% of its total calories shall be from saturated fat. (nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo exempt)
- Not more than 35% of its total weight shall be composed of sugar, including naturally occurring and added sugar. Fruits or vegetables that have not been deep fried, exempt.
- Not more than 200 calories per individual food item.

II. Entree items, except food served as part of a USDA meal program, shall:

- Contain no more than 400 calories per entree.
- Contain no more than 4 grams of fat per 100 calories contained in each entree, and shall be categorized as entree items in the School Breakfast or National School Lunch Programs.

Middle/Junior High School - the following beverages may be sold to students:

Effective from midnight to one-half hour after the end of the official school day:

- Fruit or Vegetable based drinks 12 oz. or less that are composed of 100% juice and have no added sweetener.
- Drinking water with no added sweetener.
- One-percent-unflavored milk, nonfat milk (flavored or unflavored), whole milk, soymilk, rice milk, and other similar nondairy milk (nutritional equivalent to milk) 12 oz. or less.
- All beverages must be caffeine-free (trace amounts are allowable)

**Fundraising Activities.** To support children's health and school nutrition-education efforts, school fundraising activities will not involve food or will use only foods that meet the above nutrition standards for foods and beverages sold individually with exception to the Fall Carnival and annual Cookie Dough Sale. Schools will encourage fundraising activities that promote physical activity. The school district will make available a list of ideas for acceptable fundraising activities.

**Snacks.** Snacks served during the school day or in after-school care or enrichment programs will make a positive contribution to children's diets and health, with an emphasis on serving fruits and vegetables as the primary snacks and water as the primary beverage. Schools will assess if and when to offer snacks based on timing of school meals, children's nutritional needs; children's ages, and other considerations. The district will disseminate a list of healthful snack items to teachers, after-school program personnel, and parents.

If eligible, schools that provide snacks through after-school programs will pursue receiving

reimbursements through the National School Lunch Program.

Rewards. Schools will not use foods or beverages, especially those that do not meet the nutrition standards for foods and beverages sold individually (above), as rewards for academic performance or good behavior,<sup>6</sup> and will not withhold food or beverages (including food served through school meals) as a punishment.

Celebrations. Schools should limit celebrations that involve food during the school day to no more than one party per class per month. Each party should include no more than one food or beverage that does not meet nutrition standards for foods and beverages sold individually (above). The district will disseminate a list of healthy party ideas to parents and teachers.

School-sponsored Events (such as, but not limited to, athletic events, dances, or performances).

(Policy to be decided).

### 3. Nutrition and Physical Activity Promotion and Food Marketing

Nutrition Education and Promotion. Cascade Union School District aims to teach, encourage, and support healthy eating by students. Schools should provide nutrition education and engage in nutrition promotion that:

- Is offered at each grade level as part of a sequential, comprehensive, standards-based program designed to provide students with the knowledge and skills necessary to promote and protect their health;
- Is part of not only health education classes, but also classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects;
- Includes enjoyable, developmentally appropriate, culturally relevant, participatory activities, such as contests, promotions, taste testing, farm visits, and school gardens;
- Promotes fruits, vegetables, whole grain products, low-fat and fat-free dairy products, healthy food preparation methods, and health-enhancing nutrition practices;
- Emphasizes caloric balance between food intake and energy expenditure (physical activity/exercise);
- Links with school meal programs, other school foods, and nutrition-related community services;
- Teaches media literacy with an emphasis on food marketing; and
- Includes training for teachers and other staff.

Integrating Physical Activity into the Classroom Setting. For students to receive the nationally recommended amount of daily physical activity (i.e., at least 60 minutes per day) and for students to fully embrace regular physical activity as a personal behavior, students need opportunities for physical activity beyond physical education class.

Toward that end:

- Classroom health education will complement physical education by reinforcing the knowledge and self-management skills needed to maintain a physically active lifestyle and to reduce time spent on sedentary activities, such as watching television;
- Opportunities for physical activity will be incorporated into other subject lessons; and
- Classroom teachers will provide short physical activity breaks between lessons or classes, as appropriate.

Communications with Parents. The district/school will support parents' efforts to provide a healthy diet and daily physical activity for their children. The district/school will offer healthy eating seminars for parents, send home nutrition information, post nutrition tips on school websites, and provide nutrient analyses of school menus. Schools should encourage parents to pack healthy lunches and snacks and to refrain from including beverages and foods that do not meet the above nutrition standards for individual foods and beverages. The district/school will provide parents a list of foods that meet the district's snack standards and ideas for healthy

celebrations/parties, rewards, and fund raising activities. In addition, the district/school will provide opportunities for parents to share their healthy food practices with others in the school community.

The district/school will provide information about physical education and other school-based physical activity opportunities before, during, and after the school day; and support parents' efforts to provide their children with opportunities to be physically active outside of school. Such supports will include sharing information about physical activity and physical education through a website, newsletter, or other take-home materials, special events, or physical education homework.

**Food Marketing in Schools.** School-based marketing will be consistent with nutrition education and health promotion. As such, schools will limit food and beverage marketing to the promotion of foods and beverages that meet the nutrition standards for meals or for foods and beverages sold individually (above).<sup>7</sup> School-based marketing of brands promoting predominantly low-nutrition foods and beverages<sup>8</sup> is prohibited. The promotion of healthy foods, including fruits, vegetables, whole grains, and low-fat dairy products is encouraged.

Examples of marketing techniques include the following: logos and brand names on/in vending machines, books or curricula, textbook covers, school supplies, scoreboards, school structures, and sports equipment; educational incentive programs that provide food as a reward; programs that provide schools with supplies when families buy low-nutrition food products; in-school television, such as Channel One; free samples or coupons; and food sales through fundraising activities. Marketing activities that promote healthful behaviors (and are therefore allowable) include: vending machine covers promoting water; pricing structures that promote healthy options in a la carte lines or vending machines; sales of fruit for fundraisers; and coupons for discount gym memberships.

**Staff Wellness.** Cascade Union School District highly values the health and well-being of every staff member and will plan and implement activities and policies that support personal efforts by staff to maintain a healthy lifestyle. Each district/school should establish and maintain a staff wellness committee composed of at least one staff member, school health council member, local hospital representative, dietitian or other health professional, recreation program representative, union representative, and employee benefits specialist. (The staff wellness committee could be a subcommittee of the school health council.) The committee should develop, promote, and oversee a multifaceted plan to promote staff health and wellness. The plan should be based on input solicited from school staff and should outline ways to encourage healthy eating, physical activity, and other elements of a healthy lifestyle among school staff. The staff wellness committee should distribute its plan to the school health council annually.

#### 4. Physical Activity Opportunities and Physical Education

**Daily Physical Education (P.E.) K-12.** All students in grades K-12, including students with disabilities, special health-care needs, and in alternative educational settings, will receive daily physical education (or its equivalent of 150 minutes/week for elementary school students and 225 minutes/week for middle and high school students) for the entire school year. All physical education will be taught by a qualified physical education teacher. Student involvement in other activities involving physical activity (e.g., interscholastic or intramural sports) will not be substituted for meeting the physical education requirement. Students will spend at least 50 percent of physical education class time participating in moderate to vigorous physical activity.

**Physical Performance Testing.** During the month of February, March, April or May, students in grades 5 and 7 shall undergo the physical performance testing designated by the State Board of Education (Fitness gram). Students with a physical disability and students, who are physically unable to take the entire test, shall undergo as much of the test as their physical condition will permit. (Education Code 60800)

Students shall be provided with their individual results after completing the physical performance testing. The test results may be provided orally as the student completes the testing. (Education Code 60800)

Each student's scores on the physical performance test shall be included in his/her cumulative record. (5CCR 1044)

**Daily Recess.** All elementary school students will have at least 20 minutes a day of supervised recess, preferably outdoors, during which schools should encourage moderate to vigorous physical activity verbally and through the provision of space and equipment.

Schools should discourage extended periods (i.e., periods of two or more hours) of inactivity. When activities,

such as mandatory school-wide testing, make it necessary for students to remain indoors for long periods of time, schools should give students periodic breaks during which they are encouraged to stand and be moderately active.

**Physical Activity Opportunities Before and After School.** All elementary, middle, and high schools will offer extracurricular physical activity programs, such as physical activity clubs or intramural programs. All high schools, and middle schools as appropriate, will offer interscholastic sports programs. Schools will offer a range of activities that meet the needs, interests, and abilities of all students, including boys, girls, students with disabilities, and students with special health-care needs.

After-school childcare and enrichment programs will provide and encourage - verbally and through the provision of space, equipment, and activities - daily periods of moderate to vigorous physical activity for all participants.

**Safe Routes to School.** The school district will assess and, if necessary and to the extent possible, make needed improvements to make it safer and easier for students to walk and bike to school. When appropriate, the district will work together with local public works, public safety, and/or police departments in those efforts. The school district will explore the availability of federal "safe routes to school" funds, administered by the state department of transportation, to finance such improvements. The school district will encourage students to use public transportation when available and appropriate for travel to school, and will work with the local transit agency to provide transit passes for students.

**Use of School Facilities Outside of School Hours.** School spaces and facilities should be available to students, staff, and community members before, during, and after the school day, on weekends, and during school vacations. These spaces and facilities also should be available to community agencies and organizations offering physical activity and nutrition programs. School policies concerning safety will apply at all times.

## 5. Monitoring and Policy Review

**Monitoring.** The Superintendent or designee will ensure compliance with established district-wide nutrition and physical activity wellness policies. In each school, the principal or designee will ensure compliance with those policies in his/her school and will report on the school's compliance to the school district Superintendent or designee.

School food service staff, at the school or district level, will ensure compliance with nutrition policies within school food service areas and will report on this matter to the Superintendent (or if done at the school level, to the school principal). In addition, the school district will report on the most recent USDA School Meals Initiative (SMI) review findings and any resulting changes. If the district has not received a SMI review from the state agency within the past five years, the district will request from the state agency that a SMI review be scheduled as soon as possible.

The Superintendent or designee will develop a summary report every three years on district-wide compliance with the district's established nutrition and physical activity wellness policies, based on input from schools within the district. That report will be provided to the school board and also distributed to all school health councils, parent/teacher organizations, school principals, and school health services personnel in the district.

**Policy Review.** To help with the initial development of the district's wellness policies, each school in the district will conduct a baseline assessment of the school's existing nutrition and physical activity environments and policies.<sup>9</sup> The results of those school-by-school assessments will be compiled at the district level to identify and prioritize needs.

Assessments will be repeated every three years to help review policy compliance, assess progress, and determine areas in need of improvement. As part of that review, the school district will review our nutrition and physical activity policies; provision of an environment that supports healthy eating and physical activity; and nutrition and physical education policies and program elements. The district, and individual schools within the district, will, as necessary, revise the wellness policies and develop work plans to facilitate their implementation.

1. To the extent possible, schools will offer at least two non-fried vegetable and two fruit options each day and will offer five different fruits and five different vegetables over the course of a week. Schools are encouraged to source fresh fruits and vegetables from local farmers when practicable.
2. As recommended by the Dietary Guidelines for Americans 2005.

3. A whole grain is one labeled as a "whole" grain product or with a whole grain listed as the primary grain ingredient in the ingredient statement. Examples include "whole" wheat flour, cracked wheat, brown rice, and oatmeal.
4. It is against the law to make others in the cafeteria aware of the eligibility status of children for free, reduced-price, or "paid" meals.
5. School nutrition staff development programs are available through the USDA, School Nutrition Association, and National Food Service Management Institute.
6. Unless this practice is allowed by a student's individual education plan (IEP).
7. Advertising of low-nutrition foods and beverages is permitted in supplementary classroom and library materials, such as newspapers, magazines, the Internet, and similar media, when such materials are used in a class lesson or activity, or as a research tool.
8. Schools should not permit general brand marketing for food brands under which more than half of the foods or beverages do not meet the nutrition standards for foods sold individually or the meals are not consistent with school meal nutrition standards.
9. Useful self-assessment and planning tools include the School Health Index from the Centers for Disease Control and Prevention (CDC), Changing the Scene from the Team Nutrition Program of the U.S. Department of Agriculture (USDA), and Opportunity to Learn Standards for Elementary, Middle, and High School Physical Education from the National Association for Sport and Physical Education.

#### **NON-DISCRIMINATION STATEMENT**

In accordance with federal civil rights law and U. S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form (PDF) from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410
2. Fax: 833-256-1665 or 202-690-7442; or
3. email: [program.intake@usda.gov](mailto:program.intake@usda.gov)

This institution is an equal opportunity provider.

---

## ADMINISTRATIVE ACTION ITEMS

BOARD POLICY/ADMINISTRATIVE REGULATION 1445 – RESPONSE TO IMMIGRATION ENFORCEMENT

Assembly Bill (AB) 49, signed by the Governor earlier this year, states that schools may not allow an officer or employee of an agency conducting immigration enforcement to enter a nonpublic area of a school site for any purpose without being presented with a valid judicial warrant, judicial subpoena, or court order. The California Department of Education requires all LEAs to submit/upload copies of the board-approved policy implementing AB 49 by March 1, 2026.

BP/AR 1445 is presented to the Board for review and adoption.

PROPOSED ACTION: Adoption.

**Policy 1445: Response To Immigration Enforcement**

**Status:** DRAFT

**Original Adopted Date:** Pending

The Governing Board is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, district staff shall not do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
  - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
  - b. The personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)
4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

However, district staff shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring.

The Superintendent or designee shall report to the Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

The Superintendent or designee shall provide parents/guardians with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

The Superintendent or designee shall develop procedures for, and may provide training to staff on, interactions with an officer or employee of an agency conducting immigration enforcement, including a request for any of the following:

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures.

The Superintendent or designee shall provide to the California Department of Education, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

---

**Regulation 1445: Response To Immigration Enforcement**

**Status:** DRAFT

**Original Adopted Date:** Pending

**Responding to Requests for Information or Documents**

Upon receiving any request by an officer or employee of an agency conducting immigration enforcement for information about a student, a student's family or household, or a district employee as described in the accompanying Board policy, district staff shall deny the request, to the extent practicable, unless any of the following apply: (Education Code 234.7; 34 CFR 99.30, 34 CFR 99.31)

1. The request is for student directory information

District staff shall respond to the request in accordance with Board Policy/Administrative Regulation 5125.1 - Release of Directory Information.

2. The district is required to release the records or information by state or federal law, in order to administer a state or federally supported educational program, or due to a valid judicial subpoena, judicial warrant, or court order
3. For records or information about a student or a student's family or household, the parent/guardian has provided written consent unless prohibited by a valid judicial subpoena, judicial warrant, or court order, or in cases involving investigation of child abuse, neglect, or dependency or, if the student is at least 18 years age, the student has provided written consent

Such written consent shall include all of the following: (34 CFR 99.30)

- a. The signature and signature date of the parent/guardian, or student if the student is at least 18 years of age
  - b. A description of the records to be disclosed
  - c. The reason for the release of information
  - d. The parties or class of parties receiving the information
  - e. A copy of the records to be released, if requested by the parent/guardian or student
4. For records or information about a district employee, the employee has provided written consent and the district's human resource department or equivalent has been consulted

Such written consent shall include all of the following:

- a. The signature and signature date of the employee
- b. A description of the records to be disclosed
- c. The reason for the release of information
- d. The parties or class of parties receiving the information
- e. A copy of the records to be released, if requested by the employee

Regardless of whether the district discloses the requested records or information, district staff shall do all of the following when such a request has been received:

1. Make a copy of the request and notify the Superintendent or designee
2. For requests regarding student information, provide the student's parent/guardian, or the student, if the

student is at least 18 years of age, with notice, a description of the request, and any documentation provided to the district describing the request, unless prohibited by a valid judicial subpoena, judicial warrant, or court order, or in cases involving investigation of child abuse, neglect, or dependency

3. For requests regarding district employee information, provide the employee with notice, a description of the request, and any documentation provided to the district describing the request, unless prohibited by a valid judicial subpoena, judicial warrant, or court order

In accordance with law and Board Policy 5125 - Student Records, the Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a valid judicial subpoena, judicial warrant or court order.

### **Responding to Requests for Access to Students or for Access to District-Provided Transportation, Nonpublic Area of District Property or Facility, or Nonpublic Area in which District-Sponsored Activity is Occurring**

If an officer or employee of an agency conducting immigration enforcement requests access to a student, such as for purposes of interviewing, searching, or detaining the student, or permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring, district staff shall take the following actions:

1. Advise the officer or employee that before district staff can respond to the request, they must first receive notification and direction from the Superintendent, principal, or designee
2. Request to see and record or otherwise document the officer's or employee's valid identification, including the officer's or employee's name and, if applicable, badge number, the phone number of the officer's or employee's supervisor
3. Request that the officer or employee produce any documentation that authorizes the officer's or employee's request, make copies of all such documentation, and retain at least one copy for district records
4. Contact and consult with the district's legal counsel or Superintendent or designee
5. Follow the direction from the district's legal counsel or Superintendent or designee

For a request to access a student, the district shall deny the request unless any of the following apply: (Education Code 234.7)

1. The officer or employee provides a valid judicial warrant or court order
2. District staff receives parent/guardian consent or, if the student is at least 18 years of age, the student's consent, unless the officer or employee presents a valid judicial warrant or court order that authorizes and directs the district to give such permission without parent/guardian consent or, if the student is at least 18 years of age, the student's consent

Regardless of whether the officer or employee is given access to the student, the student's parent/guardian shall be immediately notified, unless prohibited by a valid judicial warrant or court order, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

Additionally, district staff shall notify the Superintendent or designee as early as possible of any request by an officer or employee of an agency conducting immigration enforcement for access to a student. (Education Code 234.7)

For a request for permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring, the district shall deny the request unless any of the following apply: (Education 234.7)

1. The officer or employee provides a valid judicial warrant or court order
2. Permission is required to be granted by state or federal law or in order to administer a state or federally supported educational program

3. The officer or employee is a sworn law enforcement officer, declares that exigent circumstances exist, and demands immediate access

In this situation, district staff shall comply with the officer's or employee's orders and immediately contact the Superintendent or designee and then the district's legal counsel.

An officer or employee of an agency conducting immigration enforcement who, pursuant to this administrative regulation, is granted permission to enter district property or facilities which are not open to all visitors shall first register in accordance with Board Policy 1250 - Visitors/Outsiders, except in cases where the officer or employee is a sworn law enforcement officer and states that exigent circumstances exist. (Penal Code 627.2, 627.3)

The Superintendent or designee shall email the Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) regarding any attempt by a law enforcement officer to access a student or a school site for immigration enforcement purposes.

### **Responding to Immigration Enforcement Activity on District Property**

When any officer or employee of an agency conducting immigration enforcement is actually or imminently present on district property, district staff shall notify staff working at the property and, if the district property is a school, the parents/guardians of students at the school in accordance with Board Policy/Administrative Regulation 0450 - Comprehensive Safety Plan.

District staff shall report the presence of any officer or employee of an agency conducting immigration enforcement on district property to district police and other appropriate administrators.

District staff shall not obstruct, interfere with, or otherwise impede, or attempt to obstruct, interfere with, or otherwise impede, any officer or employee of an agency conducting immigration enforcement, even if the officer or employee appears to be acting outside the law or in excess of the stated or documented authorization. If such an officer or employee enters the premises without consent, district staff shall document their actions but only to the extent that documentation does not impede their actions and shall, at all times, obey any direction from such officers or employees.

After all officers and employees of an agency conducting immigration enforcement leave, each district staff member who observed or interacted with them shall promptly provide the following to the district's legal counsel or other district official designated by the Superintendent:

1. Copies of any information and documents collected from the officers or employees such as valid identification, name, badge number, phone number of the officer's or employee's supervisor, and documentation that authorizes the officer's or employee's request
2. The identity of all other district staff known to have communicated with the officers or employee
3. A description of all requests and activities by the officers and employees
4. The type of documentation, such as a warrant or subpoena, that authorized the officer's or employee's request or actions
5. District staff's response to the officer's or employee's request
6. Written notes of any other actions taken by and any other interactions with any officer or employee

### **Responding to the Detention or Deportation of Student's Parent/Guardian**

The Superintendent or designee shall encourage parents/guardians to update their emergency contact information as needed at any time. The Superintendent or designee shall notify parents/guardians that the district will only use

information provided on the emergency cards in response to specific emergency situations and not for any other purpose. (Education Code 234.7)

Additionally, the Superintendent or designee may encourage all students and families to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a student's parent/guardian is detained or deported.

In the event that a student's parent/guardian is detained or deported, the Superintendent or designee shall release the student to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. The Superintendent or designee shall only contact child protective services if district personnel are unable to arrange for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit. (Education Code 234.7)

In an instance where a student's parent/guardian was detained or deported, the Superintendent or designee shall notify the student, as well as the individuals designated in the student's emergency contact information and any individual who presented a caregiver's authorization affidavit on behalf of the student, that the student continues to meet the residency requirements for attendance in the district if the student and the student's parent/guardian who was detained or deported satisfy the conditions as specified in Education Code 48204.4.

The Superintendent or designee may refer a student or the student's family members to other resources for assistance, including, but not limited to, an U.S. Immigrant and Customs Enforcement detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

---

ADMINISTRATIVE ACTION ITEMS

ADOPT RESOLUTION #2025-21, AMEND BOARD BYLAW 9250:  
REMUNERATION, REIMBURSEMENT, AND OTHER BENEFITS

Board President Hayes is presenting Resolution #2025-21, Amend BB 9250, Remuneration, Reimbursement, and Other Benefits, to eliminate Trustee health and welfare benefits to the board for review and adoption.

PROPOSED ACTION: Adoption.

**AMEND BOARD BYLAW 9250: REMUNERATION, REIMBURSEMENT, AND OTHER BENEFITS, TO ELIMINATE TRUSTEE HEALTH & WELFARE BENEFITS**

**RESOLUTION #2025-21**

**WHEREAS**, declining enrollment and fluctuations in state and federal funding continue to place significant strain on the District’s budget, necessitating careful and difficult fiscal decisions;

**WHEREAS**, the Board of Trustees currently receives the same health and wellness benefits as full-time employees with a budgeted cost of over \$65,000;

**WHEREAS**, the Board of Trustees is entrusted by the community to ensure fiscally solvent schools not just today but for future generations;

**BE IT RESOLVED**, The Governing Board hereby adopts the updated Bylaw 9250, and the District will no longer offer health and wellness benefits to Trustees starting with the 2026-2027 school year.

**BE IT FURTHER RESOLVED**, That the Superintendent shall distribute notification of this resolution to all relevant parties and direct staff to accommodate this change.

**Passed and Adopted** by the Board of Trustees of Cascade Union Elementary School District on the 11<sup>th</sup> of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Roderick Hayes, Board President

---

Jason Provence, Superintendent

**Bylaw 9250: Remuneration, Reimbursement And Other Benefits**

**Status:** DRAFT

**Original Adopted Date:** 11/01/2001 | **Last Revised Date:** 09/13/2023 | **Last Reviewed Date:** 09/13/2023

### Compensation

The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

A member may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

### Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits

established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

#### **Health and Welfare Benefits for Current Board Members**

~~Board members may participate in the health and welfare benefits program provided for district employees.~~

The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive health and welfare benefits.

Health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

~~The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees.~~

~~Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.~~

---

## HUMAN RESOURCES ACTION ITEMS

EMPLOYMENT

The following employment report is presented for Board approval.

New Hire

- Robyn Stamm, Chief Business Official, District
- Crystal Wright, Para Educator, AMS
- Kristin White-Demartini, Noon Duty, AMS
- Jamie McNamara, Cafeteria Worker, ML

Resignation

- Samantha Gunsolley, ParaEducator, ML
- Timothy Lowery, ParaEducator, NSAA
- Veronica Magana, Noon Duty, AH

Position Change

- Cyndi Morton, Cafeteria Worker, ML to AMS
- Bunny Behnke, Cafeteria Worker, AMS to ML
- Nicole Ruiz, ParaEducator, Transferred classrooms
- Robert Snow, Para Educator, AH to ML
- Rachel Hambrock, ParaEducator, Transferred classrooms

PROPOSED ACTION: Approval by Consent.

ITEM 11.2.2

HUMAN RESOURCES ACTION ITEMS

RESOLUTION #2025-19, CLASSIFIED LAYOFF

Resolution #2025-19, Classified Layoff, is presented for Board adoption.

PROPOSED ACTION: Adoption.

**BEFORE THE BOARD OF TRUSTEES OF  
THE CASCADE UNION ELEMENTARY SCHOOL DISTRICT**

**RESOLUTION OF INTENTION TO TERMINATE  
CLASSIFIED EMPLOYEES DUE TO A LACK OF WORK AND/OR LACK OF FUNDS  
RESOLUTION #2025-19**

WHEREAS, Education Code sections 45101, 45114, 45117, 45298, and 45308 authorize the Cascade Union Elementary School District (“District”) to layoff or reduce classified employees for lack of work or lack of funds; and

WHEREAS, due to a lack of work or a lack of funds, certain services now being provided by classified employees must be reduced for the upcoming school year; and

NOW, THEREFORE, BE IT RESOLVED that as of June 30, 2026, the following positions be eliminated:

<u>Position</u>	<u>FTE/hours being eliminated</u>
Bus Driver	8 hours
Bus Driver	8 hours
Bus Driver	8 hours
Bus Driver	8 hours
Bus Driver	8 hours
Dispatcher	8 hours
Counselor/Behavior Specialist	8 hours
Counselor/Behavior Specialist	8 hours

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized and directed to give notice of reduction of services to the affected employee(s) pursuant to District rules and regulations and applicable provisions of the Education Code not later than March 15, 2026.

BE IT FURTHER RESOLVED that the Superintendent or designee is authorized and directed to take any other actions necessary to carry out this resolution.

The foregoing Resolution was adopted by the Governing Board of the Cascade Union Elementary School District on March 11, 2026.

AYES:

NOES:

ABSENT:

ATTEST:

---

Roderick Hayes, Governing Board President  
Cascade Union Elementary School District  
County of Shasta, California

---

Tye Burgess, Clerk of the Board  
Cascade Union Elementary School District  
County of Shasta, California

HUMAN RESOURCES ACTION ITEMS

RESOLUTION #2025-20, CERTIFICATED LAYOFF

Resolution #2025-20, Certificated Layoff, is presented for Board adoption.

PROPOSED ACTION: Adoption.

**BEFORE THE BOARD OF TRUSTEES OF  
THE CASCADE UNION ELEMENTARY SCHOOL DISTRICT**

**RESOLUTION OF INTENTION TO TERMINATE  
CERTIFICATED EMPLOYEES DUE TO A REDUCTION  
OF PARTICULAR KINDS OF SERVICES**

**RESOLUTION #2025-20**

WHEREAS, the Board of Trustees of the Cascade Union Elementary School District hereby determines that it shall be necessary to reduce or discontinue particular kinds of certificated services of the District no later than the beginning of the 2026-2027 school year.

WHEREAS, it is the opinion of this Board that it is in the best interest of this District that the following certificated services be reduced and/or discontinued not later than the beginning of the following school year:

- |                 |         |
|-----------------|---------|
| 1. P.E. Teacher | 1.0 FTE |
|-----------------|---------|

WHEREAS, the Board hereby determines that the foregoing services constitute a particular kind of service(s) (PKS) within the meaning of Education Code section 44955;

WHEREAS, it is the opinion of this Board that it is in the best interest of this District that 1.0 FTE certificated employees of the District be reduced pursuant to the adopted order of employment;

WHEREAS, the Board further determines that, as between employees who first rendered paid service to the District on the same date, the order of termination listed on the seniority list has been based solely on the needs of the District and the students thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Cascade Union Elementary School District as follows:

That, due to a reduction or discontinuance of particular kinds of services pursuant to California Education Code section 44955, the maximum legally permitted number of certificated employees of the District not be reemployed for the 2026-2027 school year as provided herein.

That the Superintendent, or designee, is directed to provide written notice to impacted employees in accordance with the provisions of California Education Code sections 44949 and 44955.

BE IT FURTHER RESOLVED that the action of the Board shall not, in any way, be considered to prejudice the rights of the certificated employees to whom notice will be given as to the Board's consideration of the administrative law judge's proposed decision in the event a hearing is requested by any employee.

PASSED AND ADOPTED this 11<sup>th</sup> day of March, 2026, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Roderick Hayes, Board President  
Cascade Union Elementary School District  
County of Shasta, California

ATTEST:

\_\_\_\_\_  
Tye Burgess, Clerk  
Cascade Union Elementary School District  
County of Shasta, California

ITEM 11.4.1  
BUSINESS ACTION ITEMS

APPROVE WARRANTS

The District's warrant list for February 2026 is presented for Board approval.

PROPOSED ACTION: Approval by Consent.

Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011066436	02/03/2026	ACER SERVICE CORPORATION	01-4310		683.20
9011066437	02/03/2026	ALTA MESA ELEMENTARY SCHOOL	01-5801		180.00
9011066438	02/03/2026	AMAZON CAPITAL SERVICES, INC.	01-4310	2,581.17	
			01-4510	160.20	
			01-4545	22.65	
			13-4510	10.78	
			13-4710	10.78	
			13-4790	32.34	2,817.92
9011066439	02/03/2026	BANK OF AMERICA CORPORATION	01-4310	50.99	
			01-4510	126.65	
			01-5210	720.86	
			01-5801	3,359.25	4,257.75
9011066440	02/03/2026	BUSWEST, LLC	01-4606		848.88
9011066441	02/03/2026	CALIFORNIA SAFETY COMPANY, INC	01-9200		825.00
9011066442	02/03/2026	CAROL'S LOCK & KEY CAROL'S LOCK, KEY & SAFE	01-4540	284.24	
			Unpaid Tax	1.18-	283.06
9011066443	02/03/2026	CHICO PRODUCE INC PROPACIFIC FRESH	13-4710		766.22
9011066444	02/03/2026	CINTAS CORPORATION NO. 2 CINTAS FIRE PROTECTION	01-5630		170.00
9011066445	02/03/2026	CONSOLIDATED ELECTRIC DISTRIBUTORS, INC.	01-4540	157.32	
			Unpaid Tax	.73-	156.59
9011066446	02/03/2026	CR WATER TREATMENT, INC.	01-5801		44.00
9011066447	02/03/2026	CSEA LOCAL	01-8699		39.00
9011066448	02/03/2026	CSM CONSULTING, INC.	01-5801		1,500.00
9011066449	02/03/2026	CUESD CAFETERIA FUND	01-4310	131.16	
			01-4510	274.92	
			01-4710	652.37	1,058.45
9011066450	02/03/2026	FOLLETT CONTENT SOLUTIONS, LLC	01-4210		155.49
9011066451	02/03/2026	GBK CORPORATION HARDWARE EXPRESS	01-4510	17.23	
			01-4540	340.61	357.84
9011066452	02/03/2026	GOLD STAR FOODS, INC.	13-4710	10,971.43	
			13-4790	1,053.19	12,024.62
9011066453	02/03/2026	HANES FLOOR INCORPORATED	01-4540	469.79	
			01-6220	15,923.00	
			Unpaid Tax	2.18-	16,390.61
9011066454	02/03/2026	KINCANON ENTERPRISES INC. AMERICAN EAGLE ENTERPRISES	01-5630		1,905.00
9011066455	02/03/2026	LAKESHORE EQUIPMENT CO. DBA LAKESHORE LEARNING MATERIALS	01-4310		171.83
9011066456	02/03/2026	LOUCKS, INC LOUCKS LANDSCAPE SUPPLY	01-4540	1,293.00	
			Unpaid Tax	6.00-	1,287.00
9011066457	02/03/2026	MAGANA, VERONICA	01-8699		1,049.32

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011066458	02/03/2026	MCGEHEE, DANIEL F	01-8699		15.54
9011066459	02/03/2026	MICHAEL OLINGER LAUNDRY WORLD UNIFORM & LINEN	01-5530	281.00	
			13-5530	108.75	389.75
9011066460	02/03/2026	OFFICE DEPOT	01-4510		59.12
9011066461	02/03/2026	PACE ANALYTICAL SERVICES, LLC	01-5801		155.80
9011066462	02/03/2026	PACIFIC BELL TELEPHONE COMPANY AT&T CA	01-5910		1,047.78
9011066463	02/03/2026	PACIFIC PACKING & SUPPLY CO MENDES SUPPLY COMPANY	01-4510		766.03
9011066464	02/03/2026	PATRICK NORTH STATE ENERGY FUND LLC	01-5515		8,598.71
9011066465	02/03/2026	PAU NORTH ENERGY FUND LLC	01-5515		4,958.33
9011066466	02/03/2026	PETERSON POWER SYSTEMS INC	01-4605		58.01
9011066467	02/03/2026	PRODUCERS DAIRY FOODS	13-4710		1,923.85
9011066468	02/03/2026	REDDING VALLEY TIRE, INC DBA VALLEY TIRE	01-4603		63.00
9011066469	02/03/2026	RONALD W BUTTON COTTONWOOD CUSTOM MIRROR GLASS	01-4540		500.00
9011066470	02/03/2026	RPOWER LLC BATTERIES PLUS 450	01-4540	23.65	
			Unpaid Tax	.11-	23.54
9011066471	02/03/2026	SAFETY-KLEEN SYSTEMS, INC.	01-5630		4,081.99
9011066472	02/03/2026	SAFEWAY INC.	01-4310	44.43	
			01-4510	50.71	
			13-4710	56.43	151.57
9011066473	02/03/2026	SCHOOL NURSE SUPPLY	01-4510		379.10
9011066474	02/03/2026	STATEWIDE TRAFFIC SAFETY AND SIGNS INC	01-4510	154.44	
			01-4540	1,015.01	
			Unpaid Tax	4.71-	1,164.74
9011066475	02/03/2026	SYSCO SACRAMENTO INC	13-4710	1,482.71	
			13-4790	419.07	1,901.78
9011066476	02/03/2026	TAYLOR AUTO PARTS	01-4540	66.71	
			01-4605	23.85	
			01-4606	651.01	741.57
9011066477	02/03/2026	THE LISA LIBRARIES	01-4310		76.00
9011066478	02/03/2026	THE REMODELORS, INC NORTH STATE SOLAR ENERGY	01-5515		181.65
9011066479	02/03/2026	THOMPSON, LAURA C	01-8699		23.58
9011066480	02/03/2026	TOMASINI BLACKSMITHING & WELDING, INC.	01-4540		37.16
9011066481	02/03/2026	UNITED STATES BAKERY DBA FRANZ FAMILY BAKERIES	13-4710		148.24
9011066482	02/03/2026	VERIZON WIRELESS	01-5910		1,193.82
9011066483	02/03/2026	WAXIE SANITARY SUPPLY	01-4510		3,261.07
9011066484	02/03/2026	WEST COAST PAPER COMPANY WCP SOLUTIONS	13-4790		141.97
9011066743	02/05/2026	BANK OF AMERICA CORPORATION	01-4310	729.66	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011066743	02/05/2026	BANK OF AMERICA CORPORATION	01-4510	226.85	956.51
9011066744	02/05/2026	CRESCENT CITY JAYCEES	01-5801		400.00
9011066745	02/05/2026	CVT CALIFORNIA'S VALUED TRUST	01-9550	114,031.60	
			01-9559	6,831.59	120,863.19
9011066746	02/05/2026	NATIONAL BENEFIT SERVICES, LLC	01-9560	8,648.72	
			01-9561	600.00	9,248.72
9011066747	02/05/2026	NCGT SECURITY FUND	01-9570		36,077.00
9011066748	02/05/2026	SHASTA CO DEPT RESOURCE MGMT ENVIRONMENTAL HEALTH	01-5801		480.59
9011066749	02/05/2026	STANDARD INSURANCE CO	01-9550		516.75
9011066750	02/05/2026	TEAMSTERS RETIREE TRUST	01-9559		1,042.00
9011067074	02/10/2026	360 DEGREE CUSTOMER INC	01-5801		65,759.66
9011067075	02/10/2026	AIRESPRING INC	01-5910		310.23
9011067076	02/10/2026	AMAZON CAPITAL SERVICES, INC.	01-4310	313.63	
			01-4540	171.32	
			13-4510	36.77	
			13-4710	36.77	
			13-4790	110.30	668.79
9011067077	02/10/2026	BURCH PHYSICAL THERAPY INC	01-5801		225.00
9011067078	02/10/2026	CALIFORNIA SAFETY COMPANY, INC	01-5630		1,715.00
9011067079	02/10/2026	CHICO PRODUCE INC PROPACIFIC FRESH	13-4710		1,374.10
9011067080	02/10/2026	CINTAS CORPORATION NO. 2 CINTAS FIRE PROTECTION	01-5801		1,003.75
9011067081	02/10/2026	CUESD CAFETERIA FUND	01-4310	812.39	
			01-4510	130.27	
			01-9200	50.05	
			12-4510	167.09	1,159.80
9011067082	02/10/2026	EDD	01-3501		1,265.10
9011067083	02/10/2026	GBK CORPORATION HARDWARE EXPRESS	01-4540		35.54
9011067084	02/10/2026	GOLD STAR FOODS, INC.	13-4710	3,745.23	
			13-4790	263.42	4,008.65
9011067085	02/10/2026	GORDON TRUCK CENTERS, INC FREIGHTLINER NORTHWEST	01-4605	36.95	
			01-4606	96.87	133.82
9011067086	02/10/2026	HOLLOWAY VENTURE LLC ACCU-PRINT	01-5801		140.00
9011067087	02/10/2026	JACK SCHREDER & ASSOCIATES, INC.	25-5801		563.75
9011067088	02/10/2026	MAXI AIDS INC.	01-4410		540.90
9011067089	02/10/2026	MICHAEL J. KLIEBE SECURITY SHREDDING	01-5801		300.00
9011067090	02/10/2026	MICHAEL OLINGER LAUNDRY WORLD UNIFORM & LINEN	01-5530	103.50	
			13-5530	68.25	171.75
9011067091	02/10/2026	NCS PEARSON, INC. PEARSON ASSESSMENTS	01-4510		79.26

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011067092	02/10/2026	NOREGON SYSTEMS LLC	01-6410		8,243.14
9011067093	02/10/2026	O'REILLY AUTO ENTERPRISES, LLC O'REILLY AUTO PARTS	01-4606		660.68
9011067094	02/10/2026	OFFICE DEPOT	01-4510	28.33	
			01-4545	28.34	56.67
9011067095	02/10/2026	PACE SUPPLY CORP.	01-4540	427.49	
			Unpaid Tax	1.99-	425.50
9011067096	02/10/2026	PETERSON POWER SYSTEMS INC	01-5630		4,176.96
9011067097	02/10/2026	PRENTGRAF, LTD TALKPATH LIVE	01-5801		19,271.00
9011067098	02/10/2026	PRODUCERS DAIRY FOODS	13-4710		2,177.78
9011067099	02/10/2026	SCOE	01-5801		23,175.00
9011067100	02/10/2026	SEMINGSON ARCHITECTS, INC.	21-6211		1,125.00
9011067101	02/10/2026	SNOW MOUNTAIN SPRING WATER	01-4310	27.75	
			01-4510	343.75	371.50
9011067102	02/10/2026	SYSKO SACRAMENTO INC	13-4710	1,167.55	
			13-4790	402.27	1,569.82
9011067103	02/10/2026	THOMPSON WESTON ENTERPRISES LLC DBA COUNTRY BOWL	01-5801		150.00
9011067104	02/10/2026	TRI COUNTIES BANK - REVOLVING	01-5803		191.20
9011067105	02/10/2026	UNITED STATES BAKERY DBA FRANZ FAMILY BAKERIES	13-4710		216.15
9011067106	02/10/2026	WAXIE SANITARY SUPPLY	01-4510		1,982.50
9011067107	02/10/2026	WEX BANK	01-4530	877.64	
			01-4601	1,455.16	2,332.80
9011067991	02/19/2026	A PLUS UTILITY LOCATING, LLC	21-6281		4,720.00
9011067992	02/19/2026	ACER SERVICE CORPORATION	01-4310		1,662.75
9011067993	02/19/2026	AMAZON CAPITAL SERVICES, INC.	01-4310	1,861.59	
			01-4510	609.26	
			01-5801	376.05	
			13-4510	5.07	
			13-4710	5.07	
			13-4790	15.20	2,872.24
9011067994	02/19/2026	AMS REVOLVING FUND	01-5801		105.00
9011067995	02/19/2026	ARONS, JOELEE	01-4310	58.43	
			Unpaid Tax	.22-	58.21
9011067996	02/19/2026	ARTHUR, CHRISTA P	01-4510		80.79
9011067997	02/19/2026	BANK OF AMERICA CORPORATION	01-4310	161.73	
			01-4410	9,984.97	
			01-4510	1,050.55	
			13-4790	551.32	11,748.57
9011067998	02/19/2026	BULLERT ENTERPRISES INC. BIG TIME PEST CONTROL	01-5630		57.75
9011067999	02/19/2026	CalPERS 457 PLAN	01-9561		1,400.00
9011068000	02/19/2026	CAROL'S LOCK & KEY CAROL'S LOCK, KEY & SAFE	01-4540	25.65	
			Unpaid Tax	.12-	25.53
9011068001	02/19/2026	CASCADE COMFORT SERVICE, INC.	01-5630		99.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011068002	02/19/2026	CENTRAL RESTAURANT PRODUCTS	13-4790		1,286.83
9011068003	02/19/2026	CHICO PRODUCE INC PROPACIFIC FRESH	13-4710		2,371.59
9011068004	02/19/2026	CINTAS CORPORATION NO. 2 CINTAS FIRE PROTECTION	01-4510		545.53
9011068005	02/19/2026	COON, ARCATA	13-5211		134.63
9011068006	02/19/2026	CUESD CAFETERIA FUND	01-4510	120.75	
			12-4710	4,154.20	4,274.95
9011068007	02/19/2026	FEDERAL EXPRESS CORPOTATION	01-4310		93.45
9011068008	02/19/2026	FLYERS ENERGY LLC	01-4530	99.21	
			01-4601	4,021.16	4,120.37
9011068009	02/19/2026	FOLLETT SCHOOL SOLUTIONS, INC.	01-5801	3,092.40	
			01-9200	867.84	3,960.24
9011068010	02/19/2026	GBK CORPORATION HARDWARE EXPRESS	01-4540		22.60
9011068011	02/19/2026	GOLD STAR FOODS, INC.	13-4710	6,032.32	
			13-4790	370.33	6,402.65
9011068012	02/19/2026	INNERSYNC STUDIO, LTD DBA CAMPUS SUITE	01-5801		9,436.80
9011068013	02/19/2026	INSIGHT DIRECT USA, INC	01-4410	13,927.76	
			01-4540	672.89	14,600.65
9011068014	02/19/2026	JOHNSON, CHAD P	01-4510		73.55
9011068015	02/19/2026	JOHNSTONE SUPPLY SACRAMENTO	01-4540	72.98	
			Unpaid Tax	.34-	72.64
9011068016	02/19/2026	JRD FOOD SERVICES INC PAPA MURPHY'S PIZZA	13-4710		2,710.75
9011068017	02/19/2026	KOEPPEN, ROYA	01-4310	47.38	
			Unpaid Tax	.19-	47.19
9011068018	02/19/2026	LAFFERTY, VERONICA	01-4310	42.00	
			Unpaid Tax	.20-	41.80
9011068019	02/19/2026	LEGG, NICOLE H	01-4310		53.86
9011068020	02/19/2026	Lori Griffin	01-5803		48.65
9011068021	02/19/2026	Lori Griffin	01-5803		15.66
9011068022	02/19/2026	LOUCKS, INC LOUCKS LANDSCAPE SUPPLY	01-4540	344.80	
			Unpaid Tax	1.60-	343.20
9011068023	02/19/2026	Lynn Holland	01-5803		101.14
9011068024	02/19/2026	MARTINEZ, MICHAEL	01-4310		200.55
9011068025	02/19/2026	MICHAEL J. KLIEBE SECURITY SHREDDING	01-5801		240.00
9011068026	02/19/2026	MICHAEL OLINGER LAUNDRY WORLD UNIFORM & LINEN	01-5530	128.25	
			13-5530	149.25	277.50
9011068027	02/19/2026	MOSELEY, DEIDRE	01-5210		70.00
9011068028	02/19/2026	Nicole Roberson	01-5803		106.72

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011068029	02/19/2026	NOR-CAL GARAGE DOOR LLC	01-5630		250.00
9011068030	02/19/2026	NORTH VALLEY SIG c/o KEENAN-SETECH	01-9540		13,682.00
9011068031	02/19/2026	OGLE, JENNIFER	01-4310		59.96
9011068032	02/19/2026	PACE ANALYTICAL SERVICES, LLC	01-5801		155.80
9011068033	02/19/2026	PACIFIC GAS AND ELECTRIC	01-5515	9,024.48	
			01-5525	19,386.66	
			01-9200	3,011.56	31,422.70
9011068034	02/19/2026	PRODUCERS DAIRY FOODS	13-4710		3,863.09
9011068035	02/19/2026	RANDALL SCOTT MITCHELL CHEM MARK ENTERPRISES	13-4510		331.87
9011068036	02/19/2026	ROCHON, JANA E	01-4310		35.18
9011068037	02/19/2026	Ruben Franco & Veronica Jimene z	01-5803		64.74
9011068038	02/19/2026	SAFEWAY INC.	01-4510	27.31	
			13-4710	15.47	42.78
9011068039	02/19/2026	Semper Fi Chef	13-4710	3,782.03	
			Unpaid Tax	17.55-	3,764.48
9011068040	02/19/2026	SHASTA OFFICIALS	01-5801		1,805.00
9011068041	02/19/2026	SMITH, SUSAN	01-4310	454.27	
			Unpaid Tax	.23-	454.04
9011068042	02/19/2026	SQUELLATI, SERA M	01-4310		55.15
9011068043	02/19/2026	SUNBELT RENTALS, INC	01-5630		125.64
9011068044	02/19/2026	SYSCO SACRAMENTO INC	13-4710	1,352.47	
			13-4790	398.85	1,751.32
9011068045	02/19/2026	TAYLOR AUTO PARTS	01-4606		66.24
9011068046	02/19/2026	TEHAMA COUNTY DEPT OF ED ACCOUNTS RECEIVABLE	01-5801		16,800.00
9011068047	02/19/2026	UNITE CAMPS INC.	01-5805		12,045.00
9011068048	02/19/2026	UNITED STATES BAKERY DBA FRANZ FAMILY BAKERIES	13-4710		255.51
9011068049	02/19/2026	WAXIE SANITARY SUPPLY	01-4510		414.40
9011068050	02/19/2026	WEST COAST PAPER COMPANY WCP SOLUTIONS	13-4790		241.79
9011068505	02/24/2026	ACER SERVICE CORPORATION	01-4310		147.00
9011068506	02/24/2026	AMAZON CAPITAL SERVICES, INC.	01-4310	380.89	
			01-4510	13.92	
			01-4545	27.85	422.66
9011068507	02/24/2026	APPLE	01-4310		3,584.98
9011068508	02/24/2026	BANK OF AMERICA CORPORATION	01-4310	179.52	
			01-4510	224.71	
			Unpaid Tax	.24-	403.99
9011068509	02/24/2026	BULLERT ENTERPRISES INC. BIG TIME PEST CONTROL	01-5630		600.00
9011068510	02/24/2026	CUESD CAFETERIA FUND	01-4510	31.50	
			12-4510	43.07	74.57
9011068511	02/24/2026	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5801		288.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 02/01/2026 through 02/28/2026					
Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
9011068512	02/24/2026	DUBUG NO. 1 INC. PAYLESS BUILDING SUPPLY	01-4540		130.08
9011068513	02/24/2026	FASTENERS, INC.	01-4540		51.69
9011068514	02/24/2026	FEDERAL EXPRESS CORPOTATION	01-5930		24.70
9011068515	02/24/2026	FUN AND FUNCTION, LLC	01-4310		85.72
9011068516	02/24/2026	GBK CORPORATION HARDWARE EXPRESS	01-4540		360.81
9011068517	02/24/2026	HARBERT ROOFING INC.	01-5630		931.25
9011068518	02/24/2026	INSIGHT DIRECT USA, INC	01-5801		11,484.15
9011068519	02/24/2026	JOHN HOLLMER WESTERN WATERS INC	01-5630		100.00
9011068520	02/24/2026	LINDE GAS & EQUIPMENT INC.	01-4540	819.84	
			Unpaid Tax	3.81-	816.03
9011068521	02/24/2026	LOUCKS, INC LOUCKS LANDSCAPE SUPPLY	01-4540	129.30	
			Unpaid Tax	.60-	128.70
9011068522	02/24/2026	LOZANO SMITH, LLP	01-5801	2,755.50	
			01-5810	5,599.50	8,355.00
9011068523	02/24/2026	MICHAEL J. KLIEBE SECURITY SHREDDING	01-5801		60.00
9011068524	02/24/2026	MICHAEL OLINGER LAUNDRY WORLD UNIFORM & LINEN	01-5530	51.50	
			13-5530	40.50	92.00
9011068525	02/24/2026	NATIONAL BENEFIT SERVICES, LLC	01-9560	9,098.72	
			01-9561	600.00	9,698.72
9011068526	02/24/2026	NINJA COALITION, INC dba ASCEND	01-5801		15,700.00
9011068527	02/24/2026	OLA STRATEGIES	01-5814		1,871.00
9011068528	02/24/2026	PRODUCERS DAIRY FOODS	13-4710		1,076.34
9011068529	02/24/2026	ROLAN REAY DILLION THE FLAG CENTER	01-4540		82.46
9011068530	02/24/2026	SHELBI MOJARRO SQUISHY DOODLE FACE PAINTING	01-5801		750.00
9011068531	02/24/2026	STROUP'S POWER EQ INC	01-5630		203.73
9011068532	02/24/2026	TRI COUNTIES BANK - REVOLVING	01-5803		266.87
9011068533	02/24/2026	JBEO MIDCO, LLC /DBA RAY MORGAN COMPANY	01-5610		83.78
9011068534	02/24/2026	ULINE, INC	01-4510		116.79
9011068535	02/24/2026	UNITED STATES BAKERY DBA FRANZ FAMILY BAKERIES	13-4710		106.99
9011068536	02/24/2026	US BANK NATIONAL ASSOCIATION US BANK EQUIPMENT FINANCE	01-5610	13,423.26	
			01-5801	10.69	
			01-9200	2,267.21	15,701.16
9011068537	02/24/2026	USA WASTE OF CALIFORNIA, INC. WASTE MANAGEMENT	01-5545		4,967.24
<b>Total Number of Checks</b>			<b>184</b>		<b>635,117.48</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

**Checks Dated 02/01/2026 through 02/28/2026**

Check Number	Check Date	Pay to the Order of	Fnd-Obj	Expensed Amount	Check Amount
--------------	------------	---------------------	---------	-----------------	--------------

**Fund Recap**

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	General	157	572,564.75
12	ChildDevelopment	3	4,364.36
13	CafeFoodSvc	34	51,821.62
21	CapitalBldgBondFund	2	5,845.00
25	CapitalFacilities	1	563.75
Total Number of Checks		<b>184</b>	635,159.48
Less Unpaid Tax Liability			42.00-
<b>Net (Check Amount)</b>			<b>635,117.48</b>

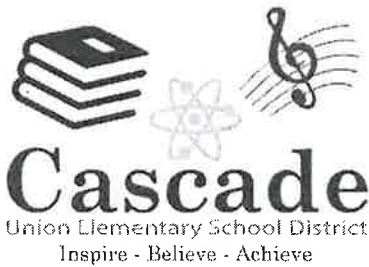
The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

BUSINESS SERVICES ACTION ITEMS

APPROVE DONATION

The following donation to Anderson Middle School is submitted to the Board for consideration and approval.

PROPOSED ACTION: Approval by consent.



**Donation (Cash/Property) to the Cascade Union Elementary School District**

Completion of this form is required prior to the district's consideration of proposed donation to the Cascade Union Elementary School District. This form is to be completed in its entirety and submitted to the Superintendent prior to receipt of any donated goods, services or funds.

Date Form Completed: 3/5/2026

Organization/Individual Making Donation: California Youth Tobacco Survey (RTI International)

Address: 3040 E Cornwallis Rd, Research Triangle Park, NC 27709

Daytime Phone: 919-541-6181

Description of Donation/Gift: Amazon E gift Card Approximate Value: 500

Explain how this gift will be used: At the discretion of the school

Monetary Gift: Explain how the funds will be used: At the discretion of the school

Recipient(s) of Donation (school, athletics program, etc.): \_\_\_\_\_

Acknowledgements: (optional)

In honor of: \_\_\_\_\_

In memory of: \_\_\_\_\_

**This request cannot be acted upon until the Board has reviewed and approved the above mentioned gift.**

Sara Gatto  
(Signature of Donor)

Accepted by Superintendent: J. Brown 3/5/26  
Signature Date

Accepted by Board on: \_\_\_\_\_  
Date

BUSINESS ACTION ITEMS

APPROVE SECOND INTERIM REPORT

Each year, the District is required to submit two interim financial reports to the Governing Board. Chuck Strom, the Director of District Business Services, will present this second interim report.

It is recommended that the Board approve the Second Interim Report and certify the document for submission.

PROPOSED ACTION: Approval.

# **Cascade Union Elementary School District 2025/26 Second Interim Budget Documents**

- 1. Power Point Presentation**
- 2. Narrative - General Fund**
- 3. Narrative - Other Funds**
- 4. MYP and Support Documents**
- 5. Cash Flow Worksheets**
- 6. LCFF Summary**
- 7. Excess Reserves Report**
- 8. Budget Summary Analysis**
- 9. SACS Reports**

# Cascade Union Elementary School District

2025/26 Second Interim  
Budget and Projections  
March 11, 2026

# 2025/26 Assumptions

- Local Control Funding Formula as projected in the January Governor's Budget. COLAs below:
  - 2025/26 2.30%
  - 2026/27 2.41%
  - 2027/28 3.06%
- Negotiations settled for Teamsters and CSEA; unsettled for CTA and other units.
- ELOP Teacher stipends projected for 2025/26 based on current MOU and participation.
- LCFF June cash apportionment deferral to July.
- STRS contribution rates at 19.10% in 2025/26. PERS rate 26.81%. SUI rate 0.05%.

# LCFF Equity Multiplier

LCFF Equity Multiplier funds received in 2024/25: \$380,182. Funds are designated for Anderson Heights and NSAA schools. To be utilized in 2025/26 as indicated in the LCAP Goal 2, including the following:

- Designated psychologist support
- 1.0 FTE Counselor split between AH and NSAA
- Additional aide support
- Additional instructional materials and professional development

The allocation for NSAA was renewed in 2025/26, but not for Anderson Heights. Expenditures related to the Anderson Heights allocation are included in the program reductions projected for 2026/27.

# More Assumptions

- Unrestricted funds total contribution of \$3,050,331 to district special ed programs, including expenditures paid directly through unrestricted and local program funds.
- Title IV Part A funds and Title II Part A transferred to Title I Part A for supplementary instructional support.
- \$1.5 million projected for ELOP program revenue, down \$110K from the prior year
- \$198,308 in Prop. 28 Arts and Music revenues. Minimal expenditures projected based on short-term art teacher hire. Returns of unspent funds projected to begin in 2026/27
- Community School Grant funding 3.0 FTE positions; grant revenue projected at \$284,611
- 1 FTE teacher on leave paid by the district, reimbursed by the regional CTA office

# More Assumptions, Cont'd

- 2025/26 TLC Charter oversight, food service and other contracts
- SCOE Business Services contract concluding in 2025/26, 1.0 FTE District CBO starting in February 2026
- \$98K in SELPA ERICS funding
- \$50K annual contribution to Deferred Maintenance Fund suspended in 2025/26 and subsequent years
- Remaining Arts, Music and Instructional Materials Block Grant funds of \$407,649 to be expended on adopted materials purchases .
- Certificated sub teacher salaries at \$321K – an increase of about \$60K from the prior year
- ERMHS funds of \$81K supporting counseling staff to serve impacted students.

# More Assumptions, Cont'd

- \$100K in Chromebook inventory replacements 2025/26
- \$100K in network equipment and server upgrades in 2025/26
- \$153K in IT network cabling infrastructure funded at 80% by E-rate Category 2 funds
- Purchase of new electric bus at \$390K, 100% funded by grant awards
- One-time state block grants in 2025/26
  - Student Support and PD BG: \$298,770
  - Learning Recovery BG: \$80,741
- Minimal expenditures currently assigned to the block grants pending decisions on how to utilize the funds. The Learning Recovery BG requires a needs assessment prior to expending funds.

# Additional Contract Services

- The district's projected contract instructional and student services include the following in 2025/26:
  - \$240K in contracted instructional aides
  - \$220K in NPS special ed placements (2 std w aides, 25% subsidy from SELPA)
  - \$391K in SCOE Excel placement costs (8 students, 25% subsidy from SELPA)
  - \$250K in contracted occupational therapy services
  - \$125K in contracted LVNs
  - \$160K in TalkPath services (mostly speech)
  - \$172K for Ascend contract (ELOP)

# AUHSD Transportation

- Since 2023/24, Cascade has provided transportation services to Anderson UHSD. This has included hiring of bus drivers and adding a dispatcher to Cascade's staff to manage the program. AUHSD has reimbursed Cascade for the costs of the program and shared costs of program management personnel.
- AUHSD has informed Cascade that it will run its own program in 2026/27. This has obliged Cascade to include several bus drivers in its March layoffs and to reduce the dispatcher position. This comprises the bulk of the projected reductions in classified FTE in the subsequent years.

# Enrollment and ADA Estimates

- Enrollment Estimates (including county office)
  - 2025/26 – 1,041
  - 2026/27 – 1,033
  - 2027/28 – 1,033
- District Funded ADA Estimates (including NPS and County Office, actual ADA estimated at 969.20 in 2025/26 and 962.48 in subsequent years, about 93.2% of enrollments)
  - 2025/26 – 984.27 (3-yr avg)
  - 2026/27 – 981.56 (3-yr avg)
  - 2027/28 – 963.37 (3-yr avg)
- Unduplicated Student Enrollment Percentage projected at 65.6% in 2025/26 and subsequent years.



# LCFF Projection Adjustments

- Previously, it has been the district's practice to project current year enrollments and ADA estimates into subsequent years.
- In the current budget, the district has lowered its enrollment and ADA estimates for subsequent years to account for the decline of 8 district-enrolled students as of February 2026 from the October 2025 count.
- The ADA to enrollment percentage for the current and subsequent years has also been reduced from 94.3% to 93.2% based on the 2025/26 P-1 attendance report.
- TK ADA increased from 48.74 ADA in 2024/25 to 82.84 at 2025/26 P-1. The additional 34.1 ADA adds approximately \$190K to the district's LCFF revenue due to the TK add-on formula component at \$5,545 per ADA

# Enrollment Projections

- In the past several years, Cascade's enrollment has fluctuated outside of any predictable cohort progression associated with outgoing 8<sup>th</sup> grade classes and incoming TK/K classes. Consequently, cohort progression has not been used to project future enrollment in the last several years, including the current budget.
- However, the current pattern of enrollments by grade at Cascade shows a consistent pattern of higher enrollments in the upper grades over the lower grades – a situation that was not the case as recently as two years ago.
- Consequently, the district may need to prepare for a period of enrollment decline of 10-15 students annually over the next several years unless there are increases in lower-grade enrollments during the period.

# Staffing Estimates

- Projected Certificated Staff
  - 2025/26 – 70.0
  - 2026/27 – 68.0
  - 2027/28 – 68.0
- Projected Classified FTE
  - 2025/26 – 93.2
  - 2026/27 – 87.4
  - 2027/28 – 87.4
- Projected Administrative, Confidential FTE:
  - 2025/26 – 24.8
  - 2026/27 – 22.8
  - 2027/28 – 22.8

Reduced FTE based on planned personnel reductions for 2026/27



# 2025/26 Second Interim Budget MYP General Fund

	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
<b>BEGINNING BALANCE</b>	<b>7,133,000</b>	<b>5,434,917</b>	<b>4,120,980</b>
<b>TOTAL REVENUES</b>	<b>22,755,108</b>	<b>21,089,121</b>	<b>21,016,216</b>
<b>TOTAL EXPENDITURES</b>	<b>24,453,191</b>	<b>22,403,058</b>	<b>22,653,781</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,698,083)</b>	<b>(1,313,937)</b>	<b>(1,637,565)</b>
<b>ENDING BALANCE</b>	<b>5,434,917</b>	<b>4,120,980</b>	<b>2,483,415</b>
<b>Unrestricted Reserve as % of Expenditures</b>	<b>13.37%</b>	<b>8.23%</b>	<b>0.42%</b>

# 2025/26 Second Interim Budget, Unrestricted and Restricted

	2025/26 Budget		
	Unrestricted	Restricted	Total
<b>BEGINNING BALANCE</b>	<b>4,938,686</b>	<b>2,194,314</b>	<b>7,133,000</b>
<b>TOTAL REVENUES, TSFRS IN</b>	<b>15,665,679</b>	<b>7,089,429</b>	<b>22,755,108</b>
<b>TOTAL EXPENSES, TSFRS OUT</b>	<b>13,984,701</b>	<b>10,468,490</b>	<b>24,453,191</b>
<b>CONTRIBUTIONS</b>	<b>(3,350,863)</b>	<b>3,350,863</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,669,885)</b>	<b>(28,198)</b>	<b>(1,698,083)</b>
<b>ENDING BALANCE</b>	<b>3,268,801</b>	<b>2,166,116</b>	<b>5,434,917</b>

Components of Fund Balance	Amount
Cash/Stores/Prepays	5,500
Restricted Program Funds	2,166,116
Board Assigned Funds	1,180,871
Economic Uncertainties - 8.5%	2,082,430
<b>Total</b>	<b>5,434,917</b>

# Ending Balances, Board Assigned and Restricted

<b>Components of Restricted Fund Balance</b>	<b>Amount</b>
<b>Medi-Cal Billing</b>	<b>603,408</b>
<b>Prop 28 Arts and Music</b>	<b>551,203</b>
<b>Classified School Employee PD Block Grant</b>	<b>9,178</b>
<b>COVID Supplies SB117</b>	<b>12,282</b>
<b>Student Support and PD BG</b>	<b>279,470</b>
<b>Learning Recovery BG</b>	<b>80,741</b>
<b>Other State - Literacy Screening PD</b>	<b>10,180</b>
<b>LCFF Equity Multiplier - AH</b>	<b>67,807</b>
<b>LCFF Equity Multiplier - NSAA</b>	<b>75,519</b>
<b>Restricted Lottery - Instructional Materials</b>	<b>445,051</b>
<b>Other Local (Grants and Donations)</b>	<b>31,277</b>
<b>Total</b>	<b>2,166,116</b>

<b>Board Assignments</b>	<b>Amount</b>
<b>Reserve for Future Deficits</b>	<b>1,180,871</b>
<b>Total</b>	<b>1,180,871</b>

# Notes

- The district's multi-year projection continues to show large deficits in all three years despite recent and projected program reductions. The deficits are now about \$1.7 million in the current year and \$1.3 million and \$1.6 million in the subsequent years.
- The projection does not take into account the remaining unsettled negotiations for 2025/26. Compensation increases are budgeted only upon settlement.
- The current projection indicates the district will have virtually no unrestricted reserve in the third year.
- Consequently, the district's budget certification status will remain **Qualified** at Second Interim.
- Pending additional fiscal developments, it is possible that the district's budget status could decline to **Negative** in 2026/27.

**CASCADE UNION ELEMENTARY SCHOOL DISTRICT  
2025-2026 SECOND INTERIM BUDGET RECOMMENDED FOR  
BOARD ADOPTION  
MARCH 11, 2026**

**Introduction**

This Second Interim Budget for 2025/26 has been prepared based on estimated revenues and expenditures for the current year and two subsequent years. It mostly reflects the state budget adopted in June 2025, with an adjustment to the subsequent year COLAs based on current projections of state revenues and the January Governor’s Budget. It also includes the projected impact of current and subsequent year enrollments as well as the current and projected personnel and operations of the district.

**ENROLLMENT AND ADA ASSUMPTIONS**

Enrollment for 2025/26 is currently projected at 1041 students, including NPS and county office. This is an increase from the prior year’s October enrollment of 1016 students. Subsequent years are estimated at the enrollments as of February 2026:

2026/27:	1,033
2027/28:	1,033

District ADA has been estimated at approximately 93.2% of enrollment in 2025/26 and subsequent years. The amounts listed below includes NPS and county office ADA:

2025/26:	969.20
2026/27:	962.48
2027/28:	962.48

The district is projected to be funded on 3-year average ADA in all three years of the projection. Funded ADA projected as follows:

2025/26:	984.27
2026/27:	981.56
2027/28:	963.37

**STAFFING ASSUMPTIONS**

Certificated staffing is projected at 70.0 FTE for 2025/26 based on current personnel (1 FTE reimbursed by CTA via a leave agreement). 2 FTE are projected to be reduced in the subsequent years. Classified FTE is projected at 93.15 FTE (based on

December 2025 positions) for 2025/26 and 87.40 in subsequent years based on 5.75 FTE in anticipated reductions, due in part to the anticipated conclusion of the transportation contract with AUHSD. Administrative and confidential FTE is projected at 24.8 FTE for 2025/26 and 22.80 FTE in subsequent years. Step and column increases have been estimated for 2026/27 and beyond at approximately 1.9% for certificated and about 1.8% for classified based on projected salary schedule placements.

## **CONTRIBUTIONS**

The district is projected to contribute \$3,350,863 of unrestricted funds to restricted programs. Of this amount, \$2,719,770 is projected for special education, and the remainder is primarily for ongoing maintenance. The total unrestricted contributions to special education, including direct-charged personnel from LCFF base grant funds, are \$3,050,331.

## **OTHER ASSUMPTIONS**

LCFF COLAs have been projected as follows:

2025/26:	2.30%
2026/27:	2.41%
2027/28:	3.06%

Title IV Part A funding and Title II Part A will be transferred to Title I and utilized for supplemental instructional support and curriculum.

\$749,063 in capital expenses are projected in 2025/26. This includes receipt of a new electric school bus at \$390,900 to be funded by grant awards and \$153,832 in IT network infrastructure improvements, to be funded at 80% by E-rate CAT2 funds. The buyout of the solar array lease at Tree of Life for \$160,806 (reimbursed by TLC) was added at Second Interim. These are all considered one-time expenditures with the exception of \$43K in ongoing maintenance facility costs.

ELOP funds are \$1,508,833 based on the 2025/26 preliminary apportionment and projected to continue in subsequent years. The ELOP Early Entry stipends as implemented from the certificated bargaining unit agreement and current participation are currently projected to cost \$342,833 district-wide.

Prop. 28 Art and Music revenues of \$198,308 are projected in 2025/26. Only \$37,699 in expenditures are currently projected based on the art program that was operated early in the year. The remaining funds are projected to go to the ending balance. The program requires that 80% of expenditures go to personnel in addition to those in place in prior years, which has inhibited the expenditure of funds.

LCFF Equity Multiplier funds of \$383,507 were carried over from the prior year in 2025/26. These funds are connected with Anderson Heights Elementary School and NSAA and have been utilized at those sites according to the plans as specified in the district's LCAP. Recent shifts in classified personnel and other expenses, in addition to the renewal of the NSAA allocation are projected to result in unspent ending balance of \$67,807 for Anderson Heights and \$75,519 for NSAA. The Anderson Heights allocation was not renewed in 2025/26.

The district is projected to receive \$90,163 in additional transportation grant funds in the current and subsequent fiscal years.

Ongoing mandated block grant revenue of \$37,303 has been projected for the current and subsequent years.

One-time block grants of \$298,770 for Student Support and Professional Development and \$80,741 for Learning Recovery have been projected in 2025/26. Pending decisions on how to utilize these funds, they are mostly projected as ending balances for 2025/26 and subsequent years.

Salary negotiations are settled in 2025/26 for Teamster and CSEA employees. Negotiations for CTA and other units remain unsettled.

The Community Schools Grant is projected for all three years, supporting three attendance coordinators and related expenditures.

An ERICS subsidy from the SELPA of \$98,820 for two classrooms is projected for 2025/26 and subsequent years.

The district's remaining Arts, Music and Instructional Materials Block grant balance of \$407,649 is expected to be expended in 2025/26 for new instructional materials adoptions. The deadline for expending the funds is June 30, 2026.

8 students currently enrolled at SCOE Excel Academy, and 2 enrolled at Spectrum with additional aide support. The Excel enrollment is an increase of 5 students over the First Interim estimate, with an anticipated net cost increase of approximately \$200,000.

Projected cost of 360 Degree aide support increased to \$240,000 for 2025/26. The district anticipates filling these positions with existing district aides in 2026/27.

The district will maintain a maximum 24:1 class-size ratio in K-3 for the period of the projection.

## **MULTI-YEAR PROJECTION AND CASH FLOW**

The district's multi-year projection shows the following changes in the General Fund Balance

2025/26:	\$1,669,885 unrestricted deficit, \$28,198 restricted deficit
2026/27:	\$1,424,817 unrestricted deficit, \$111,000 restricted surplus
2027/28:	\$1,748,565 unrestricted deficit, \$111,000 restricted surplus

Factors in the projected deficits include the following:

- Prior year actual operating deficit
- Revenue reductions from the prior year, including the impact of reduced funded ADA and supplemental/concentration funds
- Expenditure reductions not keeping pace with revenue reductions
- Expenditure increases in selected programs, including special ed contract instruction
- \$111,000 restricted surplus in subsequent years based primarily on accumulation of Restricted Lottery and Medi-Cal LEA BOP funds
- Anticipated return of unspent Prop. 28 Arts and Music funds beginning in 2026/27
- LCFF Equity Multiplier funds not anticipated for current or subsequent years with the exception of the anticipated 2025/26 allocation of \$51,397 for NSAA
- Continued contributions to district's special education program

The district's cash flow projection for 2025/26 shows sufficient cash for the district's needs throughout the year.

Based on the projected deficits listed above, the district will certify its Second Interim Budget as **Qualified**, meaning that the district, based on the projections, may not meet its financial obligations for the current or two subsequent fiscal years. Despite the projected reductions to its operations in 2026/27, the district is projected to exhaust virtually all of its unrestricted reserve by the conclusion of 2027/28.

## GENERAL FUND

### Summary of Revenue & Expenses

Total Changes in Revenues and Transfers In	+ \$ 647,923
Total Changes in Expenditures, Transfers Out	+ \$ 729,604

### REVENUE

	<b>First Interim</b>	<b>Second Interim</b>	<b>Change</b>
<b>LCFF Revenue Sources</b>	<b>\$ 13,991,625</b>	<b>\$ 14,216,593</b>	<b>\$ 224,968</b>
<b>Federal Revenue</b>	<b>1,140,978</b>	<b>1,147,894</b>	<b>6,916</b>
<b>Other State Revenue</b>	<b>3,347,862</b>	<b>3,405,539</b>	<b>57,677</b>
<b>Local Revenue</b>	<b>3,626,720</b>	<b>3,985,082</b>	<b>358,362</b>
<b>Total Revenue</b>	<b>\$ 22,107,185</b>	<b>\$ 22,755,108</b>	<b>\$ 647,923</b>

### **LCFF REVENUE**

The Second Interim projected LCFF Income is \$14,216,593, an increase of \$224,968. This increase is due primarily to an increase in TK ADA as reported at 2025/26 P-1, which increases the supplemental funding for TK students included in the LCFF calculation.

### **FEDERAL REVENUE**

The Federal Revenue projection at this time is \$1,147,894, \$6,916 more than the previous budget. This is primarily due to adjusted entitlements in the Title I – IV programs.

### **STATE REVENUE**

State Revenue is projected to be \$3,405,539, \$57,677 more than the previous budget. This primarily reflects the addition of the 2025/26 LCFF Equity Multiplier funding for NSAA, along with minor adjustments to other apportionments.

### **LOCAL REVENUE**

Local Revenue is projected to be \$3,985,082 which is \$358,362 more than the previous budget. This increase includes \$160,802 in reimbursements from TLC for its solar lease buyouts, \$50,000 in additional Medi-Cal LEA BOP reimbursements, \$76,000 in increased subsidies for SCOE Excel program costs and about \$48K in increased SELPA resource allocation funds.

### **TRANSFERS IN**

No transfers in have been budgeted for 2025/26.

## **EXPENDITURES**

	First Interim	Second Interim	Change
Certificated Salaries	\$ 6,924,944	\$ 6,844,842	\$ (80,102)
Classified Salaries	4,978,889	5,107,734	128,845
Employee Benefits	5,277,224	5,346,411	69,187
Books & Supplies	1,428,986	1,545,736	116,750
Services & Other Exp's	4,606,537	4,966,405	359,868
Capital Outlay	564,007	749,063	185,056
Other Outgo	1,000	1,000	-
Indirect Cost Transfers	(108,000)	(108,000)	-
Transfers Out	50,000	-	(50,000)
<b>Total Expenditures &amp; TO</b>	<b>\$ 23,723,587</b>	<b>\$ 24,453,191</b>	<b>\$ 729,604</b>

### CERTIFICATED SALARIES

Certificated salaries are projected to be \$6,844,842, which is a decrease of \$80,102 when compared to the previous budget. This decrease mostly reflects a reduced estimate of participation in the ELOP certificated stipends for after-school instruction.

### CLASSIFIED SALARIES

Classified salaries are projected to be \$5,107,734, which is \$128,845 more than the previous budget. This increase reflects the impact of the Teamster and CSEA settlements along with the recent and anticipated hire of a replacement CBO.

### EMPLOYEE BENEFITS

Employee benefits are projected to be \$5,346,411 which is \$69,187 more than the previous budget. This reflects the position and salary changes noted above.

### BOOKS AND SUPPLIES

Books and supplies are projected to be \$1,545,736, which is \$116,750 more than the previous budget. This increase primarily reflects additional technology equipment since First Interim.

### CONTRACTED SERVICES AND OTHER OPERATING EXPENSES

Services and other operating expenses are projected to be \$4,966,405 which is \$359,568 more than the previous budget. This increase primarily reflects the increased contract service fees for 360 Degree Aides and SCOE Excel Placements.

### CAPITAL EXPENDITURES

Capital expenditures of \$749,063 have been projected for 2025/26, compared to \$0 in the previous budget. This primarily reflects the anticipated grant-funded electric bus purchase of \$390,900, a network infrastructure project of \$153,832, the latter 80% funded by E-rate Category 2 funds., and \$160,802 for the TLC solar lease buyout, reimbursed by TLC.

### OTHER OUTGO

Other outgo is projected to be \$1,000, which is unchanged from the previous budget.

**DIRECT SUPPORT/INDIRECT COST**

Transfers of Indirect Costs are (\$108,000), reflecting the projected indirect cost transfers from the Child Development and Cafeteria Funds.

**TRANSFERS OUT**

Transfers out are projected to be \$0. The General Fund’s annual contribution to the Deferred Maintenance Fund is projected to be suspended for the current and subsequent years. There are sufficient reserves in the Deferred Maintenance Fund for likely emergencies, and the district’s 3% routine restricted maintenance contribution is expected to be sufficient without the additional transfer.

**ENDING BALANCE**

The projected 2025/26 ending balance includes the following:

Revolving Cash	\$ 5,500
Prepaid Expenditures	\$ 0
Restricted Reserve	\$2,166,116
8.5% Economic Uncertainties	\$2,082,430
<u>Board Assigned</u>	<u>\$1,180,871</u>
<u>Total</u>	<u>\$5,434,917</u>

**CASCADE UNION ELEMENTARY SCHOOL DISTRICT  
2025-2026 SECOND INTERIM BUDGET  
MARCH 11, 2026**

**ALL OTHER FUNDS**

**08 STUDENT BODY FUND**

This fund is used to record receipts and expenditures related to the district's student body accounts. The current budget shows \$26,509 in this fund, which reflects the current year's actual beginning balance.

**12 CHILD DEVELOPMENT FUND**

This fund is used to record receipts and expenditures related to the district's state preschool. Beginning balances in this fund were \$193,018, pertaining to prior year unspent supplemental state funds. Revenues are projected at \$689,318 and expenditures are projected at \$738,498. Included in the district revenues are \$60,165 in funds provided by the state apart from the regular program contract and child nutrition funds. The General Fund is not projected to contribute to the fund to support its operations; any expenditures not supported by the contract revenue will be supported with the accumulated supplemental funds. The projected ending balance for 2025/26 is \$143,838.

**13 CAFETERIA FUND**

This fund is used for collecting and recording the various income sources in the cafeteria program such as state and federal reimbursement and local meal charges. All cafeteria-related salaries and benefits and other expenses are paid directly from this fund. The beginning balance is \$685,977 of which \$36,147 relates to the district's stores inventory. Revenues are projected to be \$1,547,877, including contract service revenue from TLC School, and Cottonwood USD. Expenditures are projected at \$1,672,295. The ending balance is projected to be \$561,559.

No contribution is projected from the General Fund.

**14 DEFERRED MAINTENANCE FUND**

This fund is used to record revenues and expenditures related to deferred maintenance activities, which have specific definitions in statute and include flooring, roofing, electrical, plumbing, and other facility-related expenditures. The beginning balance of this fund is \$277,423. \$9,000 of interest income and no expenditures are projected. The ending balance is projected to be \$286,423.

**20 SPECIAL RESERVE FOR POST-EMPLOYMENT BENEFITS**

This fund is used to record receipts and expenditures from the district's Special Reserve Fund for Post-Employment Benefits. The beginning balance in this fund is \$785,785. Interest revenue of \$20,000 is projected, and the ending balance is projected to be \$805,485.

**21 BUILDING FUND**

This fund is used to record receipts and expenditures of the district's GO Bond Project Fund. The beginning balance of this fund is \$2,680,670 representing the residual proceeds of the district's 2016 Election and the proceeds of the 2024 Series A issuance. \$65,000 of interest revenue and \$28,470 of returned COI funds are projected. \$406,000 will be transferred from the 35 Fund for state construction funds that were awarded for the Meadow Lane Roofing project. Expenditures of \$985,024 have been projected for the current year, mostly related to projects that were completed during summer and fall of 2025. The projected ending balance in the fund is \$2,195,116.

### **25 CAPITAL FACILITIES FUND**

This fund is used primarily to account separately for funds received from fees levied on the developers or other agencies as a condition of approving development. It is required that districts collecting developer fees deposit them in a Capital Facilities Fund. The district also keeps some prior-year redevelopment agency revenues in this fund. The beginning balances include \$85,588 in RDA pass-through funds and \$140,647 in developer fee funds. For the current year, \$5,000 in interest revenue and \$17,050 in developer fee revenues are projected based on current receipts. \$20,216 in expenses are projected, primarily related to facility consulting fees, and the ending balance is projected to be \$228,069.

### **35 COUNTY SCHOOLS FACILITY FUND**

This fund is used to record receipts and expenditures of state facility funds and their corresponding expenditures. The beginning balance of this fund is \$1,217. The district received a state facility funding apportionment of \$401,247 for its Meadow Lane Roofing project, which is to be transferred to the Building Fund to reimburse it for the costs of the project. In interest revenue is projected. The expected transfer with related interest is projected to be \$406,000. The projected ending balance is projected to be \$2,474.

### **40 SPECIAL RESERVE FUND**

This fund was established to keep a separate account for major purchases of equipment or building/site repairs. The beginning balance in this fund is \$376,344, interest income estimated at \$12,000, leaving an ending balance of \$388,344.

### **51 BOND INTEREST AND REDEMPTION FUND**

This fund is used to record tax receipts and debt service expenditures for the district's GO Bond obligation. Though the revenues and expenditures are recorded in the district's financial statements, the debt service obligation will be funded entirely with tax receipts and will not encroach on the district's other funds. The beginning balance of this fund is \$913,302. Debt service expenses of \$932,193 and revenues of \$898,563 are projected, leaving an ending balance of \$879,672.

**Cascade Union Elementary School District**  
**MULTI-YEAR PROJECTION**  
**2025/26 Second Interim Budget**

		2025/26 Second Interim Budget			2026/27 PROJECTION			2027/28 PROJECTION		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>										
LCFF	8010 - 8099	14,216,593	0	14,216,593	14,225,246	0	14,225,246	14,207,450	0	14,207,450
Federal Revenues	8100 - 8299	6,247	1,141,647	1,147,894	6,247	1,151,431	1,157,678	6,247	1,117,591	1,123,838
Other State Revenues	8300 - 8599	323,404	3,082,135	3,405,539	323,404	2,450,575	2,773,979	323,404	2,453,186	2,776,590
Other Local Revenues	8600 - 8799	1,119,435	2,865,647	3,985,082	731,073	2,201,265	2,932,338	701,073	2,207,265	2,908,338
Other Sources and Uses	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(3,350,863)	3,350,863	0	(3,100,035)	3,100,035	0	(3,170,203)	3,170,203	0
<b>TOTAL REVENUES</b>		<b>12,314,816</b>	<b>10,440,292</b>	<b>22,755,108</b>	<b>12,185,935</b>	<b>8,903,306</b>	<b>21,089,241</b>	<b>12,067,971</b>	<b>8,948,245</b>	<b>21,016,216</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000 - 1999	5,134,872	1,709,970	6,844,842	5,165,350	1,628,252	6,793,602	5,249,250	1,645,125	6,894,375
Classified Salaries	2000 - 2999	2,904,190	2,203,544	5,107,734	2,786,365	2,096,695	4,883,060	2,849,046	2,117,608	4,966,654
Employee Benefits	3000 - 3999	3,201,421	2,144,990	5,346,411	3,124,492	2,061,990	5,186,482	3,183,695	2,069,143	5,252,838
Subtotal Salaries & Benefits		11,240,483	6,058,504	17,298,987	11,076,208	5,786,937	16,863,144	11,281,991	5,831,876	17,113,867
Books and Supplies	4000 - 4999	834,138	711,598	1,545,736	833,938	304,719	1,138,657	833,938	304,719	1,138,657
Services, Other Operating Expenses	5000 - 5999	2,183,830	2,782,575	4,966,405	1,974,357	2,490,375	4,464,732	1,974,357	2,490,375	4,464,732
Capital Outlay	6000 - 6599	8,250	740,813	749,063	8,250	35,275	43,525	8,250	35,275	43,525
Other Outgo, LTD	7100, 7400	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000
Direct Support / Indirect Costs	7300 - 7399	(283,000)	175,000	(108,000)	(283,000)	175,000	(108,000)	(283,000)	175,000	(108,000)
Interfund Transfers Out	7610-7614,7616-7619	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>13,984,701</b>	<b>10,468,490</b>	<b>24,453,191</b>	<b>13,610,753</b>	<b>8,792,306</b>	<b>22,403,058</b>	<b>13,816,536</b>	<b>8,837,245</b>	<b>22,653,781</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(1,669,885)</b>	<b>(28,198)</b>	<b>(1,698,083)</b>	<b>(1,424,817)</b>	<b>111,000</b>	<b>(1,313,817)</b>	<b>(1,748,565)</b>	<b>111,000</b>	<b>(1,637,565)</b>
<b>BEGINNING BALANCE</b>		<b>4,938,686</b>	<b>2,194,314</b>	<b>7,133,000</b>	<b>3,268,801</b>	<b>2,166,116</b>	<b>5,434,917</b>	<b>1,843,984</b>	<b>2,277,116</b>	<b>4,121,100</b>
<b>ENDING BALANCE</b>		<b>3,268,801</b>	<b>2,166,116</b>	<b>5,434,917</b>	<b>1,843,984</b>	<b>2,277,116</b>	<b>4,121,100</b>	<b>95,418</b>	<b>2,388,116</b>	<b>2,483,534</b>

**Components of Ending Fund Balance**

NonSpendable-Rev Cash/Prepays/Stores	5,500		5,500	5,500	5,500	5,500	5,500	5,500	5,500
Legally Restricted		2,166,116	2,166,116		2,277,116	2,277,116		2,388,116	2,388,116
Assigned-Economic Uncertainty	2,082,430		2,082,430	896,222	896,222	896,222	89,918	89,918	89,918
Other Assignments	1,180,871		1,180,871	942,261	942,261	942,261	-	-	0
Unassigned/Unappropriated	-		0	-	-	0	-	-	0
<b>Total</b>	<b>3,268,801</b>	<b>2,166,116</b>	<b>5,434,917</b>	<b>1,843,984</b>	<b>2,277,116</b>	<b>4,121,100</b>	<b>95,418</b>	<b>2,388,116</b>	<b>2,483,534</b>

Estimated Funded ADA (incl NPS, County Office)	<u>984.27</u>	<u>981.56</u>	<u>963.37</u>
Estimated P-2 Actual ADA (incl NPS, County Ofc)	<u>969.2</u>	<u>962.48</u>	<u>962.48</u>
Estimated CBEDS Enrollment (including county office)	<u>1041</u>	<u>1033</u>	<u>1033</u>
Ratio CBEDS to Actual P-2 ADA	93%	93%	93%

**Cascade Union Elementary School District**  
**Estimated Revenue Detail**  
**2025/26 Second Interim Budget**

Object	Description	2025-26		2026-27		2027-28	
		Unrest	Rest	Unrest	Rest	Unrest	Rest
80xx	<b>Revenue Limit (LCFF)</b>	<b>14,216,593</b>		<b>14,225,246</b>		<b>14,207,450</b>	
8181	Federal Spec Ed		375,062		375,062		375,062
8181	Private School Assistance		6,683		6,683		6,683
8182	ERMHS		17,044		17,044		17,044
8260	Forest Reserve	6,247		6,247		6,247	
8290			-		-		-
8290	Title I		590,768		590,768		590,768
8290	Title I Deferred		(33,840)		33,840		-
8290	Title I PY Deferred		36,776		-		-
8290	Federal Title II A		87,395		68,228		68,228
8290	Federal Title II A Deferred		-		-		-
8290	Title IV Part A		48,498		48,498		48,498
8290	CSI		-		-		-
8290	ARPHCY Homeless		-		-		-
8290	Title III Immigrant		1,953		-		-
8290	Title III		11,308		11,308		11,308
	<b>Total Federal</b>	<b>6,247</b>	<b>1,141,647</b>	<b>6,247</b>	<b>1,151,431</b>	<b>6,247</b>	<b>1,117,591</b>
8520	Kitchen Infrastructure 2022		-		-		-
8550	Mandated Block Grant	37,303		37,303		37,303	
8560	Unrestricted Lottery	192,000		192,000		192,000	
8560	Restricted Lottery		82,500		82,500		82,500
8590	STRS on Behalf		661,150		661,150		661,150
8590	Learning Recovery BG	-	80,741	-	-	-	-
8590	Prop 28 Art and Music		198,308		198,308		198,308
8590	Prop 28 Art and Music - Return of Funds		-		(190,000)		(187,389)
8590	Student Support PD BG		298,770		-		-
8590	ELOP - Rs 2600		1,508,833		1,508,833		1,508,833
8590	Arts Music Instr BG		-		-		-
8590	Other State - Literacy Screening PD		10,352		-		-
8590	ERMHS Funding		81,711		81,711		81,711
8590	SpEd PreK Intervention		108,073		108,073		108,073
8590	LCFF Equity Multiplier		51,697		-		-
8590	Transportation Grant	90,163		90,163		90,163	
8590	Misc	3,938		3,938		3,938	
	<b>Total State</b>	<b>323,404</b>	<b>3,082,135</b>	<b>323,404</b>	<b>2,450,575</b>	<b>323,404</b>	<b>2,453,186</b>
8625	RDA Passthrough		140,000		140,000		140,000
8631	Sale of Equipment	1,300		1,300		1,300	
8650	Facility Rents	1,700		1,700		1,700	
8660	Interest	150,000		110,000	0	80,000	0
8677	Interagency Revenue - ELOP		-		-		-
8677	Interagency Revenue - BV ESY		-		-		-
8677	Interagency Revenue - Transportation	145,005		145,005		145,005	
8677	Interagency Revenue - AUHSD	348,362					
8677	Interagency Revenue - TLC	118,600		118,600		118,600	
8677	Community Schools Grant		284,611		295,000		301,000
8677	TLC Summer School Reimb		-		-		-
8677	SCOE PD Reimb		-		-		-
8677	SCOE Facility Use		-		-		-
8677	SCOE CLSD Grant		-		-		-
8677	Misc	3,800		3,800		3,800	
8677	ESY Reimb		-		-		-
8689	Transportation Fees		-		-		-
8689	Preschool	24,000		24,000		24,000	
8699	Transportation Other Income	1,900		1,900		1,900	
8699	Student Device Fees	10,600		10,600		10,600	
8699	Donations		14,275		14,275		14,275
8699	E-Rate	64,754		64,754		64,754	
8699	E-Rate Category 2 Reimb		123,065		-		-
8699	Misc		-		-		-
8699	CTA Leave Reimb	128,358		128,358		128,358	
8699	Prior Year WC Refund, Misc	43,211		43,211		43,211	
8699	TLC Solar Buyout		160,806		-		-
8699	Project SHARE Aide Support	70,616		70,616		70,616	
8699	Daycare		-		-		-
8699	NVSI Safety Incentive	7,229		7,229		7,229	
8699	Medi-Cal LEA Billing		280,000		280,000		280,000
8699	ZESBI Grants - Bus		390,900		-		-
8792	ERICs Subsidy		98,820		98,820		98,820
8792	NPS, Excel Reimb		159,500		159,500		159,500
8792	Spec Ed AB602 funds (including TLC)		1,213,670		1,213,670		1,213,670
	<b>Total Local</b>	<b>1,119,435</b>	<b>2,865,647</b>	<b>731,073</b>	<b>2,201,265</b>	<b>701,073</b>	<b>2,207,265</b>
	<b>Total Income</b>	<b>15,665,679</b>	<b>7,089,429</b>	<b>15,285,970</b>	<b>5,803,271</b>	<b>15,238,174</b>	<b>5,778,042</b>

22,755,108

**Cascade Union Elementary School District**  
**Estimated Expenditure Changes**  
**2025/26 Second Interim Budget**

<b>2026/27 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated CTA Step & Column Adj 1.93%	76,869	16,874	93,743
			0
Estimated ADMN Step and Column 0.97%	7,030		7,030
			0
Projected Reductions 2026/27	(53,421)	(98,592)	(152,013)
			0
			0
			0
			0
			0
			0
Subtotal	30,478	(81,718)	(51,240)
<b>Classified Salaries</b>			
Estimated CSEA Step & Column 1.74%	14,508	8,160	22,668
Estimated TEAM Step & Column 1.80%	22,673	12,753	35,426
Estimated MGMT Step and Column 2.46%	8,976		8,976
Estimated CONF Step and Column 1.73%	16,524		16,524
			0
Projected Reductions 2026/27	(282,806)	(127,762)	(410,568)
			0
Projected CBO 2026/27 full year	102,300		102,300
			0
			0
			0
Subtotal	(117,825)	(106,849)	(224,674)
<b>Employee Benefits</b>			
			0
Step Increases, Cert	20,140	4,050	24,190
Step Increases, Classified	23,521	7,848	31,369
			0
STRS rate increase	0		0
PERS rate increase	(20,439)		(20,439)
			0
Projected Reductions	(147,339)	(94,898)	(242,237)
			0
			0
CBO Statutory Benefits Full Year	38,388		38,388
CBO H&W Full Year	8,800		8,800
			0
			0
			0
			0
			0
			0
			0
Subtotal	(76,929)	(83,000)	(159,929)
<b>Books &amp; Supplies</b>			
			0
Reduce Arts Music IM BG		(387,249)	(387,249)
			0
Projected Reductions 2026/27	(200)	(19,630)	(19,830)
			0
Subtotal	(200)	(406,879)	(407,079)
<b>Services &amp; Other Operating Exp's</b>			
			0
			0
			0
Reduce Urban Futures Bond Exp	(25,000)		(25,000)
Reduce SCOE Business Svc Contract	(143,773)		(143,773)
Projected Reductions 2026/27	(40,700)	(292,200)	(332,900)
			0
Subtotal	(209,473)	(292,200)	(501,673)
<b>Capital Outlay</b>			
			0
Reduce E-Rate Cat 2 Cabling		(153,832)	(153,832)
Reduce New Bus		(390,900)	(390,900)
Reduce Solar Buyout TLC		(160,806)	(160,806)
			0
			0
Subtotal	0	(705,538)	(705,538)
<b>Other Outgo, LTD</b>			
			0
			0
			0
Subtotal	0	0	0
<b>Transfers Out</b>			
			0
			0
Subtotal	0	0	0

**Cascade Union Elementary School District**  
**Estimated Expenditure Changes**  
**2025/26 Second Interim Budget**

<b>2027/28 Changes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Certificated Salaries</b>			
Estimated CTA Step & Column Adj 1.93%	76,869	16,874	93,743
			0
Estimated ADMN Step and Column 0.97%	7,030		7,030
			0
Subtotal	83,899	16,874	100,773
<b>Classified Salaries</b>			
Estimated CSEA Step & Column 1.74%	14,508	8,160	22,668
Estimated TEAM Step & Column 1.80%	22,673	12,753	35,426
Estimated MGMT Step and Column 2.46%	8,976		8,976
Estimated CONF Step and Column 1.73%	16,524		16,524
			0
			0
Subtotal	62,681	20,913	83,594
<b>Employee Benefits</b>			
Step Increases, Cert	20,140	4,050	24,190
Step Increases, Classified	14,138	3,103	17,241
STRS rate increase	0		0
PERS rate increase	24,925		24,925
			0
			0
Subtotal	59,203	7,153	66,356
<b>Books &amp; Supplies</b>			
			0
			0
			0
Subtotal	0	0	0
<b>Services &amp; Other Operating Exp's</b>			
			0
	0		0
	0	0	0
Subtotal	0	0	0
<b>Capital Outlay</b>			
			0
	0	0	0
Subtotal	0	0	0
<b>Other Outgo, LTD</b>			
			0
			0
			0
Subtotal	0	0	0
<b>Transfers Out</b>			
			0
			0
Subtotal	0	0	0

**Retirement rate increases**

2025/26 Second Interim Budget

<b>STRS Rate Increase</b>				
Creditable Certificated Salaries			\$ 6,005,152	
			Annual Increased GF Cost	Cumm Increase from 8.25%
Current Rate		8.25%		
Proposed Rates	2014-15	8.88%	\$ 37,832	\$ 37,832
	2015-16	10.73%	\$ 111,095	\$ 148,928
	2016-17	12.58%	\$ 111,095	\$ 260,023
	2017-18	14.43%	\$ 111,095	\$ 371,118
	2018-19	16.28%	\$ 111,095	\$ 482,214
	2019-20	17.10%	\$ 49,242	\$ 531,456
	2020-21	16.15%	\$ (57,049)	\$ 474,407
	2021-22	16.92%	\$ 46,240	\$ 520,647
	2022-23	19.10%	\$ 130,912	\$ 651,559
	2023-24	19.10%	\$ -	\$ 651,559
	2024-25	19.10%	\$ -	\$ 651,559
	2025-26	19.10%	\$ -	\$ 651,559
	2026-27	19.10%	\$ -	\$ 651,559
	2027-28	19.10%	\$ -	\$ 651,559

<b>PERS Rate Increase</b>				
Creditable Classified Salaries			\$ 4,985,006	
			Annual Increased GF Cost	Cumm Increase from 13-14 rate
Current Rate		11.44%		
Proposed Rates	2014-15	11.77%	\$ 16,401	\$ 16,401
	2015-16	11.847%	\$ 3,789	\$ 20,189
	2016-17	13.89%	\$ 101,744	\$ 121,933
	2017-18	15.53%	\$ 81,904	\$ 203,837
	2018-19	18.06%	\$ 126,170	\$ 330,007
	2019-20	19.72%	\$ 82,701	\$ 412,709
	2020-21	20.70%	\$ 48,803	\$ 461,512
	2021-22	22.91%	\$ 110,169	\$ 571,680
	2022-23	25.37%	\$ 122,631	\$ 694,312
	2023-24	26.68%	\$ 65,304	\$ 759,615
	2024-25	27.05%	\$ 18,445	\$ 778,060
	2025-26	26.81%	\$ (11,964)	\$ 766,096
	2026-27	26.40%	\$ (20,439)	\$ 745,657
	2027-28	26.90%	\$ 24,925	\$ 770,582

<b>Combined Rate Increase Impact</b>				
		Rate Increase from Current Rates	Annual Increased GF Cost	Cumm Increase from 13-14 rate
	2014-15	0.96%	\$ 54,233	\$ 54,233
	2015-16	2.89%	\$ 114,884	\$ 169,117
	2016-17	6.78%	\$ 212,839	\$ 381,956
	2017-18	10.27%	\$ 192,999	\$ 574,955
	2018-19	14.65%	\$ 237,266	\$ 812,221
	2019-20	17.13%	\$ 131,943	\$ 944,165
	2020-21	17.16%	\$ (8,246)	\$ 935,919
	2021-22	20.14%	\$ 156,408	\$ 1,092,327
	2022-23	24.78%	\$ 253,543	\$ 1,345,871
	2023-24	26.09%	\$ 65,304	\$ 1,411,174
	2024-25	26.46%	\$ 18,445	\$ 1,429,619
	2025-26	26.22%	\$ (11,964)	\$ 1,417,655
	2026-27	25.81%	\$ (20,439)	\$ 1,397,216
	2027-28	26.31%	\$ 24,925	\$ 1,422,141

**Cascade Union Elementary  
Cashflow Worksheet  
2025/26 Second Interim Budget**

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		<b>January</b>						
<b>A. BEGINNING CASH</b>	<b>9110</b>		<b>7,627,697</b>	<b>6,196,026</b>	<b>5,464,891</b>	<b>5,965,974</b>	<b>5,615,149</b>	<b>5,171,680</b>
<b>B. RECEIPTS</b>								
LCFF Sources								
Principal Apportionment	8010-8019	8,622,954	467,727	467,728	841,910	841,910	841,910	841,910
EPA	8012	2,477,120	0	0	639,024	0	0	639,023
Property Taxes	8020-8079	4,754,671	660	0	186,704	0	5,760	2,338,535
Miscellaneous Funds	8080-8099	(1,638,152)	0	0	(272,963)	(121,317)	(121,317)	(121,317)
Federal Revenue	8100-8299	1,147,894	68,239	0	128,120	12,230	0	265,677
Other State Revenue	8300-8599	3,405,539	99,447	99,447	159,928	403,084	301,060	194,037
Other Local Revenue	8600-8799	3,985,082	300	2,589	216,694	86,178	238,941	418,578
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>22,755,108</b>	<b>636,372</b>	<b>569,764</b>	<b>1,899,417</b>	<b>1,222,085</b>	<b>1,266,354</b>	<b>4,576,443</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	6,844,842	72,088	510,362	590,814	600,240	617,460	564,353
Classified Salaries	2000-2999	5,107,734	127,877	387,172	419,354	416,019	419,820	428,689
Employee Benefits	3000-3999	5,346,411	95,501	372,252	401,978	405,300	405,579	315,482
Books, Supplies and Services	4000-5999	6,512,141	431,267	363,519	317,169	319,535	306,382	514,910
Capital Outlay	6000-6999	749,063	0	0	1,000	0	0	180,081
Other Outgo	7000-7499	(107,000)	0	0	0	0	0	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>24,453,191</b>	<b>726,733</b>	<b>1,633,305</b>	<b>1,730,315</b>	<b>1,741,095</b>	<b>1,749,241</b>	<b>2,003,515</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>		<b>Beg Balance</b>						
Assets								
Cash Not in Treasury	9111-9199	110,751	0	0	0	0	0	0
Accts Receivable	9200-9299	1,518,267	383,240	426,860	230,397	137,676	(2,594)	(7,305)
Due From Other Funds	9310	145,343	0	0	0	0	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	75,251	75,251	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		1,849,612	458,492	426,860	230,397	137,676	(2,594)	(7,305)
Liabilities								
Accounts Payable	9500-9599	(2,276,070)	(1,731,564)	(94,455)	101,584	30,508	42,012	(68,733)
Due to Other Funds	9610	0	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650	(68,239)	(68,239)	0	0	0	0	0
Total Liabilities		(2,344,309)	(1,799,802)	(94,455)	101,584	30,508	42,012	(68,733)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(494,697)</b>	<b>(1,341,310)</b>	<b>332,405</b>	<b>331,981</b>	<b>168,184</b>	<b>39,418</b>	<b>(76,038)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(1,431,671)</b>	<b>(731,135)</b>	<b>501,083</b>	<b>(350,826)</b>	<b>(443,469)</b>	<b>2,496,890</b>
<b>F. ENDING CASH (A + E)</b>			<b>6,196,026</b>	<b>5,464,891</b>	<b>5,965,974</b>	<b>5,615,149</b>	<b>5,171,680</b>	<b>7,668,569</b>
<b>G. ENDING FUND BALANCE</b>								

**Cascade Union Elementary  
Cashflow Worksheet  
2025/26 Second Interim Budget**

	Object	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	<b>January</b>								
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>7,668,569</b>	<b>8,031,459</b>	<b>7,760,473</b>	<b>7,150,781</b>	<b>7,661,226</b>	<b>6,558,888</b>		
<b>B. RECEIPTS</b>									
LCFF Sources									
Principal Apportionment	8010-8019	841,910	776,066	776,066	776,066	776,066	194,016	179,669	8,622,954
EPA	8012	0	0	619,280	0	0	579,793	0	2,477,120
Property Taxes	8020-8079	363,571	0	0	1,519,040	6,394	334,008	0	4,754,671
Miscellaneous Funds	8080-8099	0	(124,561)	(301,307)	(151,866)	(151,866)	(271,638)	0	(1,638,152)
Federal Revenue	8100-8299	750	0	110,000	0	26,308	7,712	528,858	1,147,894
Other State Revenue	8300-8599	258,306	188,170	188,170	251,170	188,170	779,780	294,770	3,405,539
Other Local Revenue	8600-8799	461,665	247,211	309,711	357,211	249,211	870,586	526,207	3,985,082
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>1,926,201</b>	<b>1,086,886</b>	<b>1,701,920</b>	<b>2,751,621</b>	<b>1,094,282</b>	<b>2,494,257</b>	<b>1,529,504</b>	<b>22,755,108</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	574,866	596,563	588,954	583,409	592,006	953,727	0	6,844,842
Classified Salaries	2000-2999	437,892	410,088	462,626	420,599	474,774	702,825	0	5,107,734
Employee Benefits	3000-3999	412,847	410,336	405,957	411,176	434,362	1,275,640	0	5,346,411
Books, Supplies and Services	4000-5999	411,768	300,557	422,787	570,529	200,000	1,453,718	900,000	6,512,141
Capital Outlay	6000-6999	100,425	873	333,027	54,084	0	79,574	0	749,063
Other Outgo	7000-7499	0	0	0	0	0	0	(107,000)	(107,000)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>1,937,797</b>	<b>1,718,417</b>	<b>2,213,350</b>	<b>2,039,798</b>	<b>1,701,142</b>	<b>4,465,483</b>	<b>793,000</b>	<b>24,453,191</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Assets									
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	110,751	110,751
Accts Receivable	9200-9299	163,194	(50,519)	189,716	101,668	(54,067)	0	0	1,518,267
Due From Other Funds	9310	145,343	0	0	0	0	0	0	145,343
Stores Inventory	9320	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	0	0	0	0	0	75,251
Other Assets	9340	0	0	0	0	0	0	0	0
Total Assets		308,537	(50,519)	189,716	101,668	(54,067)	0	110,751	1,849,612
Liabilities									
Accounts Payable	9500-9599	65,949	411,064	(287,978)	(303,046)	(441,411)	0	0	(2,276,070)
Due to Other Funds	9610	0	0	0	0	0	0	0	0
Current Loans	9640	0	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	0	(68,239)
Total Liabilities		65,949	411,064	(287,978)	(303,046)	(441,411)	0	0	(2,344,309)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>374,486</b>	<b>360,545</b>	<b>(98,262)</b>	<b>(201,378)</b>	<b>(495,478)</b>	<b>0</b>	<b>110,751</b>	<b>(494,697)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>362,890</b>	<b>(270,986)</b>	<b>(609,692)</b>	<b>510,445</b>	<b>(1,102,338)</b>	<b>(1,971,226)</b>	<b>847,255</b>	<b>(2,192,780)</b>
<b>F. ENDING CASH (A + E)</b>		<b>8,031,459</b>	<b>7,760,473</b>	<b>7,150,781</b>	<b>7,661,226</b>	<b>6,558,888</b>	<b>4,587,662</b>		
<b>G. ENDING FUND BALANCE</b>									<b>5,434,918</b>

Cascade Union Elementary (69914) - 2025/26 I2 LCFF		3/15/2026							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>General Assumptions</b>									
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	2.41%	3.06%	3.34%	3.14%	
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	1,061	1,089	1,016	1,041	1,033	1,033	1,033	1,033	
Unduplicated Pupil Count (UPC)	800	821	736	683	681	681	681	681	
Unduplicated Pupil Percentage (UPP)	75.39%	75.43%	74.45%	71.20%	67.96%	65.82%	65.92%	65.92%	
Current Year LCFF Average Daily Attendance (ADA)	977.57	1,012.60	957.05	969.20	962.48	962.48	962.48	962.48	
Funded LCFF ADA	1,015.11	1,012.60	1,015.65	984.27	981.56	963.37	964.72	962.48	
LCFF ADA Funding Method	3PY Average	Current Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
<b>LCFF Entitlement Summary</b>									
Base Grant	\$9,443,410	\$10,189,757	\$10,329,831	\$10,244,130	\$10,460,379	\$10,579,976	\$10,946,006	\$11,263,817	
Grade Span Adjustment	447,862	488,188	493,328	478,667	494,960	504,493	532,387	547,884	
<i>Adjusted Base Grant</i>	\$9,891,272	\$10,677,945	\$10,823,159	\$10,722,797	\$10,955,339	\$11,084,469	\$11,478,393	\$11,811,701	
Supplemental Grant	1,491,406	1,610,875	1,611,568	1,526,927	1,489,050	1,459,159	1,513,312	1,557,254	
Concentration Grant	1,310,940	1,417,977	1,368,318	1,129,110	922,878	779,570	814,736	838,395	
<b>Total Base, Supplemental and Concentration Grant</b>	\$12,693,618	\$13,706,797	\$13,803,045	\$13,378,834	\$13,367,267	\$13,323,198	\$13,806,441	\$14,207,350	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-on: Home-to-School Transportation	338,188	365,987	369,903	378,411	387,531	399,389	412,729	425,689	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	99,580	147,878	149,973	459,348	470,448	484,863	501,016	516,756	
<b>Total Allowance and Add-On Amounts</b>	\$437,768	\$513,865	\$519,876	\$837,759	\$857,979	\$884,252	\$913,745	\$942,445	
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	\$13,131,386	\$14,220,662	\$14,322,921	\$14,216,593	\$14,225,246	\$14,207,450	\$14,720,186	\$15,149,795	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	\$ 13,131,386	\$ 14,220,662	\$ 14,322,921	\$ 14,216,593	\$ 14,225,246	\$ 14,207,450	\$ 14,720,186	\$ 15,149,795	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,936	\$ 14,044	\$ 14,102	\$ 14,444	\$ 14,492	\$ 14,748	\$ 15,259	\$ 15,740	
Additional State Aid	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	13,131,386	14,220,662	14,322,921	14,216,593	14,225,246	14,207,450	14,720,186	15,149,795	
<b>LCFF Sources Summary</b>									
<b>Funding Source Summary</b>									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 2,751,297	\$ 2,835,055	\$ 2,858,547	\$ 3,116,519	\$ 3,113,717	\$ 3,094,683	\$ 3,096,111	\$ 3,093,746	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 839,657	\$ 1,554,795	\$ 3,553,540	\$ 2,477,120	\$ 2,529,811	\$ 2,558,734	\$ 2,647,658	\$ 2,724,253	
Net State Aid (excludes Additional State Aid)	\$ 9,540,432	\$ 9,830,812	\$ 7,910,834	\$ 8,622,954	\$ 8,581,718	\$ 8,554,033	\$ 8,976,417	\$ 9,331,796	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 13,131,386	\$ 14,220,662	\$ 14,322,921	\$ 14,216,593	\$ 14,225,246	\$ 14,207,450	\$ 14,720,186	\$ 15,149,795	

Cascade Union Elementary (69914) - 2025/26 I2 LCFF		3/15/2026								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30		
<b>Funding Source by Resource-Object</b>										
State Aid (Resource Code 0000, Object Code 8011)	\$ 9,540,432	\$ 9,830,812	\$ 7,910,834	\$ 8,622,954	\$ 8,581,718	\$ 8,554,033	\$ 8,976,417	\$ 9,331,796		
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 839,657	\$ 1,554,795	\$ 3,553,540	\$ 2,477,120	\$ 2,529,811	\$ 2,558,734	\$ 2,647,658	\$ 2,724,253		
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ (37,262)	\$ 6,631	\$ 8,797	\$ -	\$ -	\$ -	\$ -	\$ -		
Property Taxes (Object 8021 to 8089) % Change	\$ 3,908,359	\$ 4,110,207	\$ 4,328,743	\$ 4,754,671	\$ 4,754,671	\$ 4,754,671	\$ 4,754,671	\$ 4,754,671	5.1645%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(1,157,062)	(1,275,152)	(1,470,196)	(1,638,152)	(1,640,954)	(1,659,988)	(1,658,560)	(1,660,925)		
<b>Entitlement and Source Reconciliation</b>										
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	Non-Basic Aid
Total LCFF Entitlement	\$ 13,131,386	\$ 14,220,662	\$ 14,322,921	\$ 14,216,593	\$ 14,225,246	\$ 14,207,450	\$ 14,720,186	\$ 15,149,795		
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funding Sources	\$ 13,131,386	\$ 14,220,662	\$ 14,322,921	\$ 14,216,593	\$ 14,225,246	\$ 14,207,450	\$ 14,720,186	\$ 15,149,795		
<b>LCAP Percentage to Increase or Improve Services Calculation</b>										
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 9,990,852	\$ 10,825,823	\$ 10,973,132	\$ 11,182,145	\$ 11,425,787	\$ 11,569,332	\$ 11,979,409	\$ 12,328,457		
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,802,346	\$ 3,028,852	\$ 2,979,886	\$ 2,656,037	\$ 2,411,928	\$ 2,238,729	\$ 2,328,048	\$ 2,395,649		
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 302,525	\$ 327,225	\$ 315,765	\$ 260,564	\$ 212,972	\$ 179,900	\$ 188,016	\$ 193,476		
Percentage to Increase or Improve Services	28.05%	27.98%	27.16%	23.75%	21.11%	19.35%	19.43%	19.43%		

Cascade Union Elementary (69914) - 2025/26 I2 LCFF		3/15/2026								
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>Necessary Small School Allowance by School</b>										
District Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	-	-	
District Funded NSS ADA		-	-	-	-	-	-	-	-	
District NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	
NSS #1										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)		-	-	-	-	-	-	-	-	
Funded ADA for NSS		-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	
NSS #2										
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
CY ADA (Actual)		-	-	-	-	-	-	-	-	
Funded ADA for NSS		-	-	-	-	-	-	-	-	
Funded NSS Allowance	\$	-	\$	-	\$	-	\$	-	\$	
NSS #3		289.00	312.00							
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	\$	-	\$	-	\$	-	\$	-	\$	

Cascade Union Elementary (69914) - 2025/26 I2 LCFF		3/15/2026								
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>PER-ADA FUNDING LEVELS</b>										
<b>Base, Supplemental and Concentration Rate per ADA</b>										
Grades TK-3	\$	12,985.86	\$ 14,057.31	\$ 14,115.30	\$ 14,127.71	\$ 14,147.76	\$ 14,363.54	\$ 14,853.62	\$ 15,320.32	
Grades 4-6	\$	11,939.96	\$ 12,925.12	\$ 12,978.98	\$ 12,989.80	\$ 13,009.35	\$ 13,207.25	\$ 13,658.02	\$ 14,087.43	
Grades 7-8	\$	12,294.16	\$ 13,307.65	\$ 13,362.86	\$ 13,374.10	\$ 13,393.70	\$ 13,597.89	\$ 14,062.17	\$ 14,503.60	
Grades 9-12	\$	14,618.24	\$ 15,823.62	\$ 15,890.55	\$ 15,903.18	\$ 15,926.75	\$ 16,168.90	\$ 16,720.40	\$ 17,244.83	
<b>Base Grants</b>										
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,503	\$ 10,824	\$ 11,186	\$ 11,537	
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,662	\$ 10,988	\$ 11,355	\$ 11,712	
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 10,977	\$ 11,313	\$ 11,691	\$ 12,058	
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,722	\$ 13,111	\$ 13,549	\$ 13,974	
<b>Grade Span Adjustment</b>										
Grades TK-3	\$	953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,092	\$ 1,126	\$ 1,163	\$ 1,200	
Grades 9-12	\$	289	\$ 312	\$ 316	\$ 323	\$ 331	\$ 341	\$ 352	\$ 363	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>										
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,595	\$ 11,950	\$ 12,349	\$ 12,737	
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,662	\$ 10,988	\$ 11,355	\$ 11,712	
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 10,977	\$ 11,313	\$ 11,691	\$ 12,058	
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,053	\$ 13,452	\$ 13,901	\$ 14,337	
<b>Prorated Base Grants</b>										
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,503	\$ 10,824	\$ 11,186	\$ 11,537	
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,662	\$ 10,988	\$ 11,355	\$ 11,712	
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 10,977	\$ 11,313	\$ 11,691	\$ 12,058	
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,722	\$ 13,111	\$ 13,549	\$ 13,974	
<b>Prorated Grade Span Adjustment</b>										
Grades TK-3	\$	953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,092	\$ 1,126	\$ 1,163	\$ 1,200	
Grades 9-12	\$	289	\$ 312	\$ 316	\$ 323	\$ 331	\$ 341	\$ 352	\$ 363	
<b>Supplemental Grant</b>										
		20%	20%	20%	20%	20%	20%	20%	20%	
<b>Maximum - 1.00 ADA, 100% UPP</b>										
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,319	\$ 2,390	\$ 2,470	\$ 2,547	
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,132	\$ 2,198	\$ 2,271	\$ 2,342	
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,195	\$ 2,263	\$ 2,338	\$ 2,412	
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,611	\$ 2,690	\$ 2,780	\$ 2,867	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>										
Grades TK-3	\$	75.39%	\$ 75.43%	\$ 74.45%	\$ 71.20%	\$ 67.96%	\$ 65.82%	\$ 65.92%	\$ 65.92%	
Grades 4-6	\$	1,526	\$ 1,652	\$ 1,648	\$ 1,612	\$ 1,576	\$ 1,573	\$ 1,628	\$ 1,679	
Grades 7-8	\$	1,403	\$ 1,519	\$ 1,515	\$ 1,483	\$ 1,449	\$ 1,446	\$ 1,497	\$ 1,544	
Grades 9-12	\$	1,444	\$ 1,564	\$ 1,560	\$ 1,526	\$ 1,492	\$ 1,489	\$ 1,541	\$ 1,590	
Grades 9-12	\$	1,718	\$ 1,860	\$ 1,855	\$ 1,815	\$ 1,774	\$ 1,771	\$ 1,833	\$ 1,890	
<b>Concentration Grant (&gt;55% population)</b>										
		65%	65%	65%	65%	65%	65%	65%	65%	
<b>Maximum - 1.00 ADA, 100% UPP</b>										
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,537	\$ 7,768	\$ 8,027	\$ 8,279	
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,930	\$ 7,142	\$ 7,381	\$ 7,613	
Grades 7-8	\$	6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,135	\$ 7,353	\$ 7,599	\$ 7,838	
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,484	\$ 8,744	\$ 9,036	\$ 9,319	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>										
Grades TK-3	\$	20.3900%	\$ 20.4300%	\$ 19.4500%	\$ 16.2000%	\$ 12.9600%	\$ 10.8200%	\$ 10.9200%	\$ 10.9200%	
Grades 4-6	\$	1,341	\$ 1,454	\$ 1,399	\$ 1,192	\$ 977	\$ 840	\$ 877	\$ 904	
Grades 7-8	\$	1,233	\$ 1,337	\$ 1,287	\$ 1,096	\$ 898	\$ 773	\$ 806	\$ 831	
Grades 9-12	\$	1,270	\$ 1,377	\$ 1,325	\$ 1,129	\$ 925	\$ 796	\$ 830	\$ 856	
Grades 9-12	\$	1,510	\$ 1,637	\$ 1,575	\$ 1,342	\$ 1,100	\$ 946	\$ 987	\$ 1,018	

District	Cascade Union Elementary School District
Budget Period	2025/26 Second Interim Budget

SB858, chaptered on June 20, 2014, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

**2025/26 Second Interim Budget  
 Balances Above Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>				
Objects 9780/9789/9790				
Form	Fund	2025-26	2026-27	2027-28
01	General Fund	\$3,263,301.00	\$1,838,483.00	\$89,918.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$3,263,301.00	\$1,838,483.00	\$89,918.00
District Standard Reserve Level		4%	4%	4%
Less District Minimum Reserve for Economic Uncertainties (board mandate at 8.5%, 4% 2027-28)		\$2,082,430.00	\$896,222.00	\$906,151.00
Remaining Balance to Substantiate Need		\$1,180,871.00	\$942,261.00	(\$816,233.00)

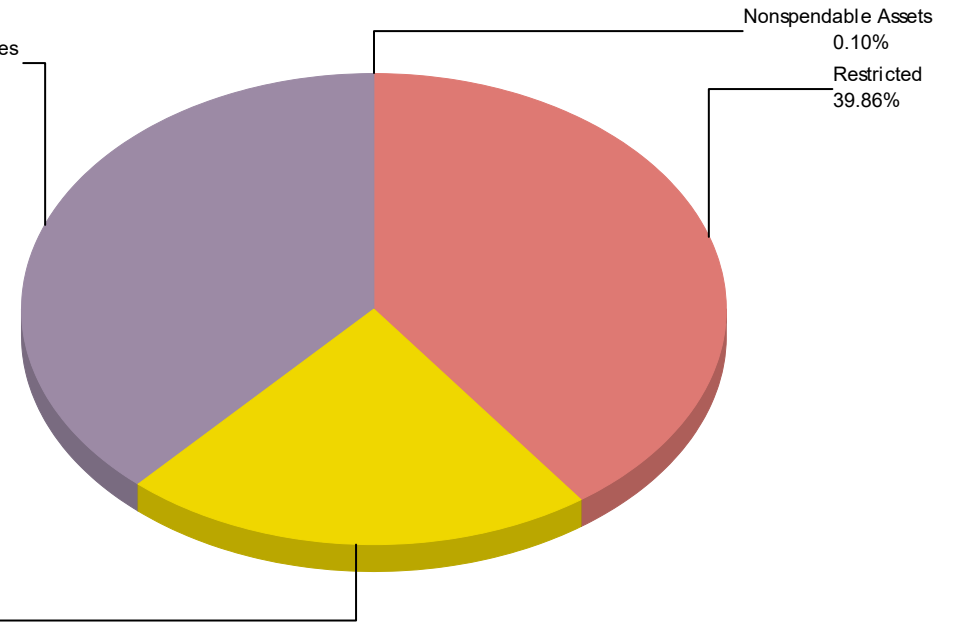
<b>Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties</b>					
Form	Fund	Description of Need	2025-26	2026-27	2027-28
01	General Fund	Reserve for Future Deficits	\$1,180,871.00	\$942,261.00	\$0.00
		Shortfall			(\$816,233.00)
Insert Lines above as needed					
Total of Substantiated Needs			\$1,180,871.00	\$942,261.00	(\$816,233.00)

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
-----------------------------------	--------	--------	--------

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

	Dollars per ADA	Total Amount
<b>Beginning Fund Balance</b>	<b>\$7,361.20</b>	<b>\$7,133,000</b>
<b>+ Total Resources</b>	<b>\$23,483.08</b>	<b>\$22,755,108</b>
<b>- Total Uses</b>	<b>\$25,235.49</b>	<b>\$24,453,191</b>
<b>Ending Fund Balance</b>	<b>\$5,608.79</b>	<b>\$5,434,917</b>
<b>Fund Balance Difference</b>	<b>\$1,752.41-</b>	<b>\$1,698,083-</b>

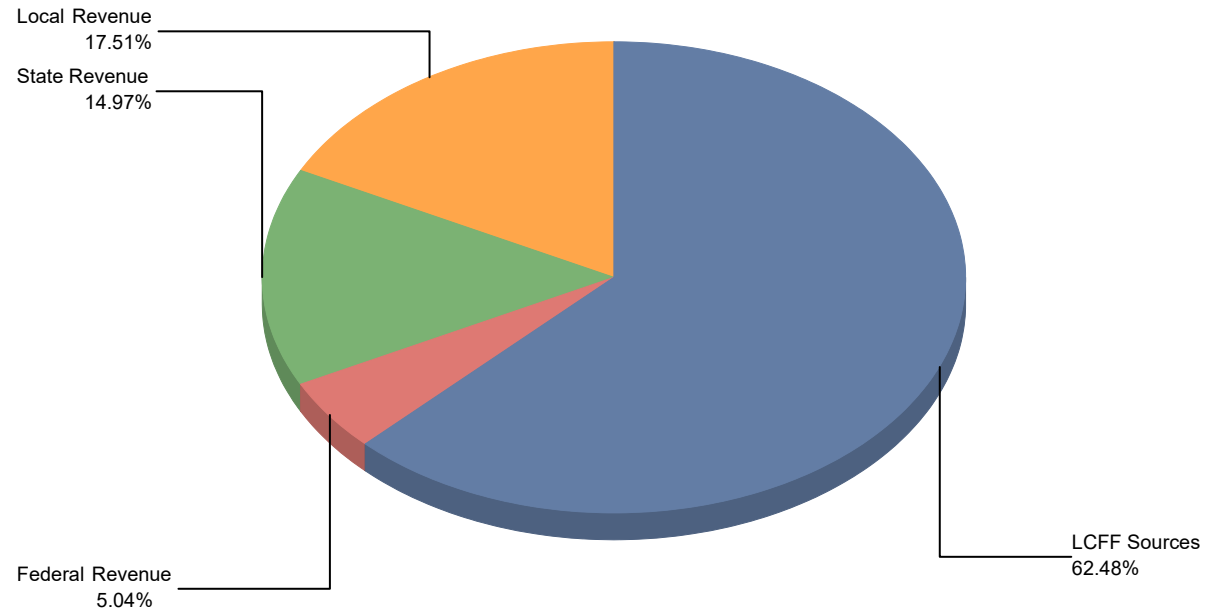
### Ending Fund Balance Components



Ending Fund Balance Components	Amount
Nonspendable Assets	5,500
Restricted	2,166,116
Stabilization Arrangements	0
Other Committed	0
Other Assignments	1,180,871
Reserve for Economic Uncertainties	2,082,430
Other Assigned	0

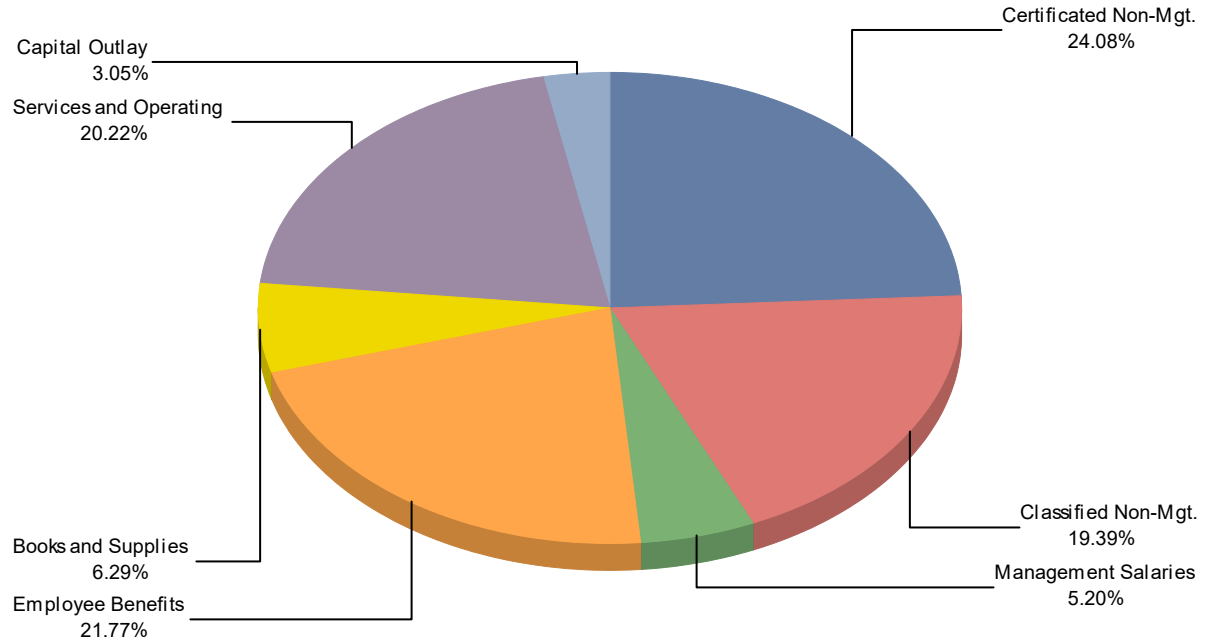
### Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	14,671.41	14,216,593
Federal Revenue	1,184.62	1,147,894
Other State Revenue	3,514.49	3,405,539
Other Local Revenue	4,112.57	3,985,082
<b>Total Revenue</b>	<b>\$23,483.08</b>	<b>\$22,755,108</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$23,483.08</b>	<b>\$22,755,108</b>



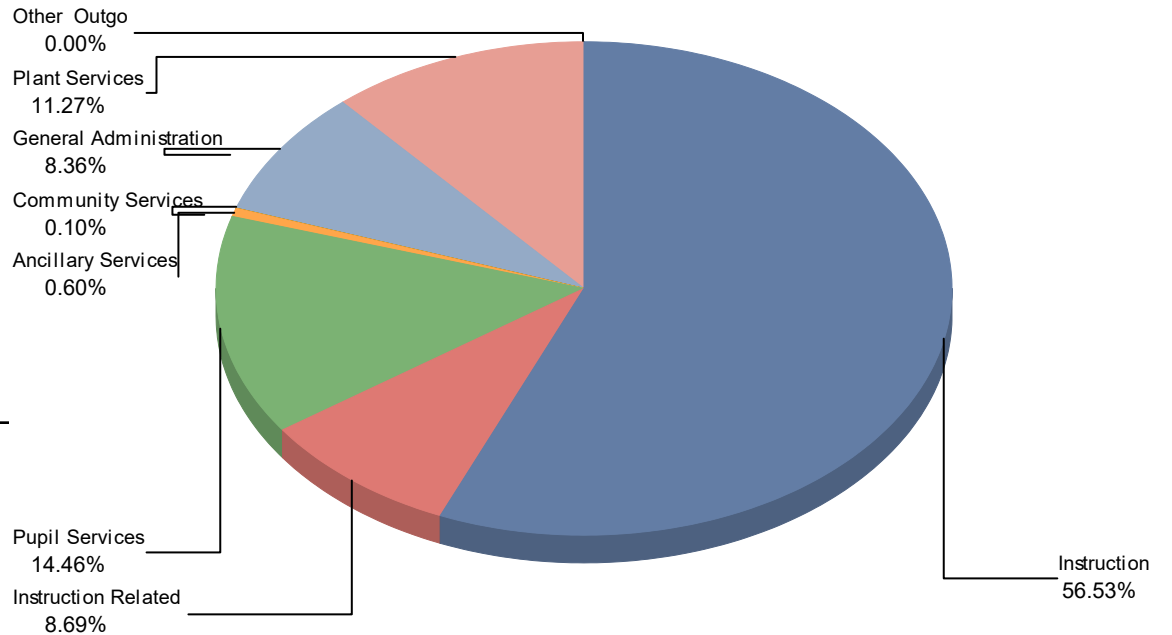
### Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	6,104.40	5,915,160
Class. Non-Mgt. Salaries	4,913.38	4,761,063
Management Salaries	1,317.19	1,276,353
Employee Benefits	5,517.45	5,346,411
Books and Supplies	1,595.19	1,545,736
Services and Operating	5,125.29	4,966,405
Capital Outlay	773.03	749,063
Other Outgo	110.42-	107,000-
<b>Total Expenditure</b>	<b>\$25,235.49</b>	<b>\$24,453,191</b>
<b>Transfer out and Other:</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$25,235.49</b>	<b>\$24,453,191</b>



### Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	14,264.48	13,822,279
Instruction Related Services	2,192.01	2,124,053
Pupil Services	3,649.11	3,535,984
Ancillary Services	150.99	146,305
Community Services	24.63	23,868
Enterprise	0.00	0
General Administration*	2,110.34	2,044,915
Plant Services	2,842.92	2,754,787
Other Outgo	1.03	1,000
<b>Total</b>	<b>\$25,235.49</b>	<b>\$24,453,191</b>



**\* General Administration Expenditure Breakdown:**

Board and Supt. Administration	468.96	454,421
Other General Administration	1,134.76	1,099,578
Centralized Data Processing	506.62	490,916

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	14,140,661.00	13,991,625.00	8,681,366.86	14,216,593.00	224,968.00	1.6%
2) Federal Revenue		8100-8299	3,501.00	3,501.00	0.00	6,247.00	2,746.00	78.4%
3) Other State Revenue		8300-8599	317,796.00	350,023.00	175,427.04	323,404.00	(26,619.00)	-7.6%
4) Other Local Revenue		8600-8799	946,232.00	1,096,450.00	404,985.47	1,119,435.00	22,985.00	2.1%
5) TOTAL, REVENUES			15,408,190.00	15,441,599.00	9,261,779.37	15,665,679.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,632,127.00	5,002,271.00	2,726,725.11	5,134,872.00	(132,601.00)	-2.7%
2) Classified Salaries		2000-2999	2,812,421.00	2,891,326.00	1,571,954.06	2,904,190.00	(12,864.00)	-0.4%
3) Employee Benefits		3000-3999	3,042,786.00	3,108,244.00	1,679,258.32	3,201,421.00	(93,177.00)	-3.0%
4) Books and Supplies		4000-4999	719,905.00	724,738.00	430,475.73	834,138.00	(109,400.00)	-15.1%
5) Services and Other Operating Expenditures		5000-5999	1,987,240.00	2,171,769.00	1,189,081.99	2,183,830.00	(12,061.00)	-0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	8,250.00	(8,250.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,317.00)	(188,317.00)	0.00	(283,000.00)	94,683.00	-50.3%
9) TOTAL, EXPENDITURES			13,114,162.00	13,711,031.00	7,597,495.21	13,984,701.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,294,028.00	1,730,568.00	1,664,284.16	1,680,978.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,132,146.00)	(3,225,170.00)	0.00	(3,350,863.00)	(125,693.00)	3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,132,146.00)	(3,225,170.00)	0.00	(3,350,863.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(838,118.00)	(1,494,602.00)	1,664,284.16	(1,669,885.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,034,450.00	4,938,686.00		4,938,686.00	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)			4,034,450.00	4,938,686.00		4,938,686.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,034,450.00	4,938,686.00		4,938,686.00		
2) Ending Balance, June 30 (E + F1e)			3,196,332.00	3,444,084.00		3,268,801.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
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	1,263,632.00	1,422,084.00		1,180,871.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,927,200.00	2,016,500.00		2,082,430.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,305,294.00	8,388,030.00	5,145,005.00	8,622,954.00	234,924.00	2.8%
Education Protection Account State Aid - Current Year		8012	2,002,552.00	2,469,998.00	1,278,047.00	2,477,120.00	7,122.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	38,417.00	38,399.00	19,199.47	38,399.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,898,356.00	4,157,495.00	2,288,403.46	4,157,495.00	0.00	0.0%
Unsecured Roll Taxes		8042	180,838.00	207,002.00	194,237.78	207,002.00	0.00	0.0%
Prior Years' Taxes		8043	3,147.00	3,259.00	1,388.62	3,259.00	0.00	0.0%
Supplemental Taxes		8044	53,672.00	95,519.00	28,428.94	95,519.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(186,911.00)	(198,417.00)	0.00	(198,417.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	341,224.00	451,414.00	363,570.59	451,414.00	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			15,636,589.00	15,612,699.00	9,318,280.86	15,854,745.00	242,046.00	1.6%
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	(1,495,928.00)	(1,621,074.00)	(636,914.00)	(1,638,152.00)	(17,078.00)	1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,140,661.00	13,991,625.00	8,681,366.86	14,216,593.00	224,968.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	3,501.00	3,501.00	0.00	6,247.00	2,746.00	78.4%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,501.00</b>	<b>3,501.00</b>	<b>0.00</b>	<b>6,247.00</b>	<b>2,746.00</b>	<b>78.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	38,510.00	37,303.00	37,303.00	37,303.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	187,000.00	194,000.00	70,985.82	192,000.00	(2,000.00)	-1.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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	92,286.00	118,720.00	67,138.22	94,101.00	(24,619.00)	-20.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>317,796.00</b>	<b>350,023.00</b>	<b>175,427.04</b>	<b>323,404.00</b>	<b>(26,619.00)</b>	<b>-7.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	1,300.00	1,300.00	0.00	1,300.00	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	1,700.00	1,700.00	250.00	1,700.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	93,314.98	150,000.00	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	611,422.00	594,912.00	207,532.26	615,678.00	20,766.00	3.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	24,000.00	10,863.69	24,000.00	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	157,810.00	324,538.00	93,024.54	326,757.00	2,219.00	0.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			946,232.00	1,096,450.00	404,985.47	1,119,435.00	22,985.00	2.1%
<b>TOTAL, REVENUES</b>			15,408,190.00	15,441,599.00	9,261,779.37	15,665,679.00	224,080.00	1.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,781,328.00	4,126,164.00	2,228,049.57	4,236,515.00	(110,351.00)	-2.7%
Certificated Pupil Support Salaries		1200	165,571.00	166,821.00	95,185.66	189,071.00	(22,250.00)	-13.3%
Certificated Supervisors' and Administrators' Salaries		1300	685,228.00	709,286.00	403,489.88	709,286.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			4,632,127.00	5,002,271.00	2,726,725.11	5,134,872.00	(132,601.00)	-2.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	425,118.00	463,150.00	210,088.44	383,031.00	80,119.00	17.3%
Classified Support Salaries		2200	1,200,429.00	1,246,328.00	686,333.04	1,293,771.00	(47,443.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	195,962.00	199,183.00	131,003.47	253,335.00	(54,152.00)	-27.2%
Clerical, Technical and Office Salaries		2400	641,868.00	663,677.00	368,413.75	657,783.00	5,894.00	0.9%
Other Classified Salaries		2900	349,044.00	318,988.00	176,115.36	316,270.00	2,718.00	0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,812,421.00	2,891,326.00	1,571,954.06	2,904,190.00	(12,864.00)	-0.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	843,910.00	841,519.00	420,541.25	864,654.00	(23,135.00)	-2.7%
PERS		3201-3202	758,501.00	774,409.00	415,608.94	776,018.00	(1,609.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	287,932.00	297,266.00	165,838.02	298,352.00	(1,086.00)	-0.4%
Health and Welfare Benefits		3401-3402	881,714.00	895,408.00	511,760.28	957,563.00	(62,155.00)	-6.9%
Unemployment Insurance		3501-3502	8,666.00	8,864.00	2,376.29	8,925.00	(61.00)	-0.7%
Workers' Compensation		3601-3602	214,197.00	242,173.00	134,016.99	246,932.00	(4,759.00)	-2.0%
OPEB, Allocated		3701-3702	26,063.00	25,216.00	15,826.84	25,216.00	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	21,803.00	23,389.00	13,289.71	23,761.00	(372.00)	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,042,786.00	3,108,244.00	1,679,258.32	3,201,421.00	(93,177.00)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,500.00	7,500.00	2,859.66	7,500.00	0.00	0.0%
Materials and Supplies		4300	616,400.00	645,833.00	359,443.47	663,833.00	(18,000.00)	-2.8%
Noncapitalized Equipment		4400	96,005.00	71,405.00	68,172.60	162,805.00	(91,400.00)	-128.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>719,905.00</b>	<b>724,738.00</b>	<b>430,475.73</b>	<b>834,138.00</b>	<b>(109,400.00)</b>	<b>-15.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,675.00	22,675.00	12,191.15	24,600.00	(1,925.00)	-8.5%
Dues and Memberships		5300	18,720.00	20,060.00	17,274.06	20,060.00	0.00	0.0%
Insurance		5400-5450	291,348.00	312,430.00	185,876.32	312,430.00	0.00	0.0%
Operations and Housekeeping Services		5500	611,300.00	647,000.00	324,631.95	647,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	224,972.00	249,819.00	122,132.51	267,463.00	(17,644.00)	-7.1%
Transfers of Direct Costs		5710	78,321.00	74,878.00	0.00	74,306.00	572.00	0.8%
Transfers of Direct Costs - Interfund		5750	(31,000.00)	(31,000.00)	0.00	(31,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	696,368.00	763,372.00	494,332.17	747,023.00	16,349.00	2.1%
Communications		5900	66,536.00	112,535.00	32,643.83	121,948.00	(9,413.00)	-8.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,987,240.00</b>	<b>2,171,769.00</b>	<b>1,189,081.99</b>	<b>2,183,830.00</b>	<b>(12,061.00)</b>	<b>-0.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	8,250.00	(8,250.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,250.00</b>	<b>(8,250.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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 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)			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(30,317.00)	(80,317.00)	0.00	(175,000.00)	94,683.00	-117.9%
Transfers of Indirect Costs - Interfund		7350	(51,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(81,317.00)	(188,317.00)	0.00	(283,000.00)	94,683.00	-50.3%
TOTAL, EXPENDITURES			13,114,162.00	13,711,031.00	7,597,495.21	13,984,701.00	(273,670.00)	-2.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(3,132,146.00)	(3,225,170.00)	0.00	(3,350,863.00)	(125,693.00)	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,132,146.00)	(3,225,170.00)	0.00	(3,350,863.00)	(125,693.00)	3.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,132,146.00)	(3,225,170.00)	0.00	(3,350,863.00)	(125,693.00)	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,168,518.00	1,137,477.00	475,015.68	1,141,647.00	4,170.00	0.4%
3) Other State Revenue		8300-8599	2,718,293.00	2,997,839.00	1,339,881.74	3,082,135.00	84,296.00	2.8%
4) Other Local Revenue		8600-8799	1,916,671.00	2,530,270.00	1,019,960.13	2,865,647.00	335,377.00	13.3%
5) TOTAL, REVENUES			5,803,482.00	6,665,586.00	2,834,857.55	7,089,429.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,016,943.00	1,922,673.00	803,456.79	1,709,970.00	212,703.00	11.1%
2) Classified Salaries		2000-2999	2,269,500.00	2,087,563.00	1,064,868.58	2,203,544.00	(115,981.00)	-5.6%
3) Employee Benefits		3000-3999	2,292,406.00	2,168,980.00	729,681.48	2,144,990.00	23,990.00	1.1%
4) Books and Supplies		4000-4999	703,972.00	704,248.00	253,334.81	711,598.00	(7,350.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	2,194,741.00	2,434,768.00	791,658.59	2,782,575.00	(347,807.00)	-14.3%
6) Capital Outlay		6000-6999	0.00	564,007.00	281,505.60	740,813.00	(176,806.00)	-31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,317.00	80,317.00	0.00	175,000.00	(94,683.00)	-117.9%
9) TOTAL, EXPENDITURES			9,507,879.00	9,962,556.00	3,924,505.85	10,468,490.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,704,397.00)	(3,296,970.00)	(1,089,648.30)	(3,379,061.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
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	3,132,146.00	3,225,170.00	0.00	3,350,863.00	125,693.00	3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,082,146.00	3,175,170.00	0.00	3,350,863.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(622,251.00)	(121,800.00)	(1,089,648.30)	(28,198.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,061,826.00	2,194,314.00		2,194,314.00	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)			2,061,826.00	2,194,314.00		2,194,314.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,061,826.00	2,194,314.00		2,194,314.00		
2) Ending Balance, June 30 (E + F1e)			1,439,575.00	2,072,514.00		2,166,116.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,439,575.00	2,072,514.00		2,166,116.00		
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		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	376,132.00	381,745.00	12,295.40	381,745.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	17,044.00	0.00	17,044.00	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	631,770.00	591,018.00	348,615.34	593,704.00	2,686.00	0.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	85,786.00	87,443.00	64,869.94	87,395.00	(48.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	1,953.00	488.00	1,953.00	0.00	0.0%
Title III, English Learner Program	4203	8290	23,186.00	11,308.00	0.00	11,308.00	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	51,644.00	46,966.00	48,747.00	48,498.00	1,532.00	3.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,168,518.00</b>	<b>1,137,477.00</b>	<b>475,015.68</b>	<b>1,141,647.00</b>	<b>4,170.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	80,000.00	83,000.00	(6,085.26)	82,500.00	(500.00)	-0.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,619,073.00	1,508,833.00	829,859.00	1,508,833.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	187,389.00	198,167.00	108,991.00	198,308.00	141.00	0.1%
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	831,831.00	1,207,839.00	407,117.00	1,292,494.00	84,655.00	7.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,718,293.00</b>	<b>2,997,839.00</b>	<b>1,339,881.74</b>	<b>3,082,135.00</b>	<b>84,296.00</b>	<b>2.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	140,000.00	140,000.00	106,294.20	140,000.00	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	292,901.00	284,611.00	211,482.70	445,417.00	160,806.00	56.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	202,775.00	758,240.00	270,878.25	808,240.00	50,000.00	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,280,995.00	1,347,419.00	431,304.98	1,471,990.00	124,571.00	9.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>ROC/P Transfers</b>								
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%
<b>Other Transfers of Apportionments</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,916,671.00	2,530,270.00	1,019,960.13	2,865,647.00	335,377.00	13.3%
<b>TOTAL, REVENUES</b>			5,803,482.00	6,665,586.00	2,834,857.55	7,089,429.00	423,843.00	6.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,630,469.00	1,474,249.00	592,515.33	1,290,901.00	183,348.00	12.4%
Certificated Pupil Support Salaries		1200	203,373.00	228,623.00	94,930.19	198,673.00	29,950.00	13.1%
Certificated Supervisors' and Administrators' Salaries		1300	183,101.00	219,801.00	116,011.27	220,396.00	(595.00)	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			2,016,943.00	1,922,673.00	803,456.79	1,709,970.00	212,703.00	11.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,289,970.00	1,306,468.00	653,572.28	1,429,387.00	(122,919.00)	-9.4%
Classified Support Salaries		2200	664,324.00	450,648.00	235,644.19	450,019.00	629.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	93,980.00	93,336.00	54,446.00	93,336.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,400.00	22,600.00	5,000.00	22,600.00	0.00	0.0%
Other Classified Salaries		2900	214,826.00	214,511.00	116,206.11	208,202.00	6,309.00	2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,269,500.00	2,087,563.00	1,064,868.58	2,203,544.00	(115,981.00)	-5.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,028,274.00	982,381.00	117,402.94	943,480.00	38,901.00	4.0%
PERS		3201-3202	601,444.00	551,280.00	287,473.74	572,426.00	(21,146.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	200,121.00	188,600.00	95,249.97	194,109.00	(5,509.00)	-2.9%
Health and Welfare Benefits		3401-3402	327,734.00	312,186.00	165,752.41	303,317.00	8,869.00	2.8%
Unemployment Insurance		3501-3502	2,107.00	1,977.00	898.38	1,929.00	48.00	2.4%
Workers' Compensation		3601-3602	122,286.00	122,305.00	57,290.92	119,461.00	2,844.00	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,440.00	10,251.00	5,613.12	10,268.00	(17.00)	-0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,292,406.00	2,168,980.00	729,681.48	2,144,990.00	23,990.00	1.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	413,520.00	387,249.00	53,026.59	387,249.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	255,835.00	280,269.00	179,626.74	287,619.00	(7,350.00)	-2.6%
Noncapitalized Equipment		4400	14,617.00	20,730.00	15,636.36	20,730.00	0.00	0.0%
Food		4700	20,000.00	16,000.00	5,045.12	16,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>703,972.00</b>	<b>704,248.00</b>	<b>253,334.81</b>	<b>711,598.00</b>	<b>(7,350.00)</b>	<b>-1.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	675,000.00	1,010,744.00	92,940.75	1,266,744.00	(256,000.00)	-25.3%
Travel and Conferences		5200	57,591.00	70,016.00	27,096.04	66,316.00	3,700.00	5.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	7,832.00	9,220.00	9,220.00	9,220.00	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	280,000.00	252,000.00	106,568.53	247,000.00	5,000.00	2.0%
Transfers of Direct Costs		5710	(78,321.00)	(74,878.00)	0.00	(74,306.00)	(572.00)	0.8%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,257,139.00	1,172,416.00	555,817.11	1,272,351.00	(99,935.00)	-8.5%
Communications		5900	500.00	250.00	16.16	250.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,194,741.00</b>	<b>2,434,768.00</b>	<b>791,658.59</b>	<b>2,782,575.00</b>	<b>(347,807.00)</b>	<b>-14.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	160,805.60	160,806.00	(160,806.00)	New
Buildings and Improvements of Buildings		6200	0.00	173,107.00	119,700.00	189,107.00	(16,000.00)	-9.2%
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	390,900.00	1,000.00	390,900.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>564,007.00</b>	<b>281,505.60</b>	<b>740,813.00</b>	<b>(176,806.00)</b>	<b>-31.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	30,317.00	80,317.00	0.00	175,000.00	(94,683.00)	-117.9%
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			30,317.00	80,317.00	0.00	175,000.00	(94,683.00)	-117.9%
TOTAL, EXPENDITURES			9,507,879.00	9,962,556.00	3,924,505.85	10,468,490.00	(505,934.00)	-5.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	3,132,146.00	3,225,170.00	0.00	3,350,863.00	125,693.00	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			3,132,146.00	3,225,170.00	0.00	3,350,863.00	125,693.00	3.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			3,082,146.00	3,175,170.00	0.00	3,350,863.00	(175,693.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	14,140,661.00	13,991,625.00	8,681,366.86	14,216,593.00	224,968.00	1.6%
2) Federal Revenue		8100-8299	1,172,019.00	1,140,978.00	475,015.68	1,147,894.00	6,916.00	0.6%
3) Other State Revenue		8300-8599	3,036,089.00	3,347,862.00	1,515,308.78	3,405,539.00	57,677.00	1.7%
4) Other Local Revenue		8600-8799	2,862,903.00	3,626,720.00	1,424,945.60	3,985,082.00	358,362.00	9.9%
5) TOTAL, REVENUES			21,211,672.00	22,107,185.00	12,096,636.92	22,755,108.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,649,070.00	6,924,944.00	3,530,181.90	6,844,842.00	80,102.00	1.2%
2) Classified Salaries		2000-2999	5,081,921.00	4,978,889.00	2,636,822.64	5,107,734.00	(128,845.00)	-2.6%
3) Employee Benefits		3000-3999	5,335,192.00	5,277,224.00	2,408,939.80	5,346,411.00	(69,187.00)	-1.3%
4) Books and Supplies		4000-4999	1,423,877.00	1,428,986.00	683,810.54	1,545,736.00	(116,750.00)	-8.2%
5) Services and Other Operating Expenditures		5000-5999	4,181,981.00	4,606,537.00	1,980,740.58	4,966,405.00	(359,868.00)	-7.8%
6) Capital Outlay		6000-6999	0.00	564,007.00	281,505.60	749,063.00	(185,056.00)	-32.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(51,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			22,622,041.00	23,673,587.00	11,522,001.06	24,453,191.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,410,369.00)	(1,566,402.00)	574,635.86	(1,698,083.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000.00)	(50,000.00)	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,460,369.00)	(1,616,402.00)	574,635.86	(1,698,083.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,096,276.00	7,133,000.00		7,133,000.00	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)			6,096,276.00	7,133,000.00		7,133,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,096,276.00	7,133,000.00		7,133,000.00		
2) Ending Balance, June 30 (E + F1e)			4,635,907.00	5,516,598.00		5,434,917.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,439,575.00	2,072,514.00		2,166,116.00		
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	1,263,632.00	1,422,084.00		1,180,871.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,927,200.00	2,016,500.00		2,082,430.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,305,294.00	8,388,030.00	5,145,005.00	8,622,954.00	234,924.00	2.8%
Education Protection Account State Aid - Current Year		8012	2,002,552.00	2,469,998.00	1,278,047.00	2,477,120.00	7,122.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	38,417.00	38,399.00	19,199.47	38,399.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,898,356.00	4,157,495.00	2,288,403.46	4,157,495.00	0.00	0.0%
Unsecured Roll Taxes		8042	180,838.00	207,002.00	194,237.78	207,002.00	0.00	0.0%
Prior Years' Taxes		8043	3,147.00	3,259.00	1,388.62	3,259.00	0.00	0.0%
Supplemental Taxes		8044	53,672.00	95,519.00	28,428.94	95,519.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(186,911.00)	(198,417.00)	0.00	(198,417.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	341,224.00	451,414.00	363,570.59	451,414.00	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			15,636,589.00	15,612,699.00	9,318,280.86	15,854,745.00	242,046.00	1.6%
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	(1,495,928.00)	(1,621,074.00)	(636,914.00)	(1,638,152.00)	(17,078.00)	1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,140,661.00	13,991,625.00	8,681,366.86	14,216,593.00	224,968.00	1.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	376,132.00	381,745.00	12,295.40	381,745.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	17,044.00	0.00	17,044.00	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	3,501.00	3,501.00	0.00	6,247.00	2,746.00	78.4%
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	631,770.00	591,018.00	348,615.34	593,704.00	2,686.00	0.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	85,786.00	87,443.00	64,869.94	87,395.00	(48.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	1,953.00	488.00	1,953.00	0.00	0.0%
Title III, English Learner Program	4203	8290	23,186.00	11,308.00	0.00	11,308.00	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	51,644.00	46,966.00	48,747.00	48,498.00	1,532.00	3.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,172,019.00</b>	<b>1,140,978.00</b>	<b>475,015.68</b>	<b>1,147,894.00</b>	<b>6,916.00</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,510.00	37,303.00	37,303.00	37,303.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	267,000.00	277,000.00	64,900.56	274,500.00	(2,500.00)	-0.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,619,073.00	1,508,833.00	829,859.00	1,508,833.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	187,389.00	198,167.00	108,991.00	198,308.00	141.00	0.1%
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	924,117.00	1,326,559.00	474,255.22	1,386,595.00	60,036.00	4.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,036,089.00</b>	<b>3,347,862.00</b>	<b>1,515,308.78</b>	<b>3,405,539.00</b>	<b>57,677.00</b>	<b>1.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	140,000.00	140,000.00	106,294.20	140,000.00	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	1,300.00	1,300.00	0.00	1,300.00	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	1,700.00	1,700.00	250.00	1,700.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	93,314.98	150,000.00	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	904,323.00	879,523.00	419,014.96	1,061,095.00	181,572.00	20.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	24,000.00	10,863.69	24,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	360,585.00	1,082,778.00	363,902.79	1,134,997.00	52,219.00	4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,280,995.00	1,347,419.00	431,304.98	1,471,990.00	124,571.00	9.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>ROC/P Transfers</b>								
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%
<b>Other Transfers of Apportionments</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,862,903.00	3,626,720.00	1,424,945.60	3,985,082.00	358,362.00	9.9%
<b>TOTAL, REVENUES</b>			21,211,672.00	22,107,185.00	12,096,636.92	22,755,108.00	647,923.00	2.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,411,797.00	5,600,413.00	2,820,564.90	5,527,416.00	72,997.00	1.3%
Certificated Pupil Support Salaries		1200	368,944.00	395,444.00	190,115.85	387,744.00	7,700.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	868,329.00	929,087.00	519,501.15	929,682.00	(595.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			6,649,070.00	6,924,944.00	3,530,181.90	6,844,842.00	80,102.00	1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,715,088.00	1,769,618.00	863,660.72	1,812,418.00	(42,800.00)	-2.4%
Classified Support Salaries		2200	1,864,753.00	1,696,976.00	921,977.23	1,743,790.00	(46,814.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	289,942.00	292,519.00	185,449.47	346,671.00	(54,152.00)	-18.5%
Clerical, Technical and Office Salaries		2400	648,268.00	686,277.00	373,413.75	680,383.00	5,894.00	0.9%
Other Classified Salaries		2900	563,870.00	533,499.00	292,321.47	524,472.00	9,027.00	1.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,081,921.00	4,978,889.00	2,636,822.64	5,107,734.00	(128,845.00)	-2.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,872,184.00	1,823,900.00	537,944.19	1,808,134.00	15,766.00	0.9%
PERS		3201-3202	1,359,945.00	1,325,689.00	703,082.68	1,348,444.00	(22,755.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	488,053.00	485,866.00	261,087.99	492,461.00	(6,595.00)	-1.4%
Health and Welfare Benefits		3401-3402	1,209,448.00	1,207,594.00	677,512.69	1,260,880.00	(53,286.00)	-4.4%
Unemployment Insurance		3501-3502	10,773.00	10,841.00	3,274.67	10,854.00	(13.00)	-0.1%
Workers' Compensation		3601-3602	336,483.00	364,478.00	191,307.91	366,393.00	(1,915.00)	-0.5%
OPEB, Allocated		3701-3702	26,063.00	25,216.00	15,826.84	25,216.00	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	32,243.00	33,640.00	18,902.83	34,029.00	(389.00)	-1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			5,335,192.00	5,277,224.00	2,408,939.80	5,346,411.00	(69,187.00)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	413,520.00	387,249.00	53,026.59	387,249.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	7,500.00	7,500.00	2,859.66	7,500.00	0.00	0.0%
Materials and Supplies		4300	872,235.00	926,102.00	539,070.21	951,452.00	(25,350.00)	-2.7%
Noncapitalized Equipment		4400	110,622.00	92,135.00	83,808.96	183,535.00	(91,400.00)	-99.2%
Food		4700	20,000.00	16,000.00	5,045.12	16,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,423,877.00</b>	<b>1,428,986.00</b>	<b>683,810.54</b>	<b>1,545,736.00</b>	<b>(116,750.00)</b>	<b>-8.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	675,000.00	1,010,744.00	92,940.75	1,266,744.00	(256,000.00)	-25.3%
Travel and Conferences		5200	88,266.00	92,691.00	39,287.19	90,916.00	1,775.00	1.9%
Dues and Memberships		5300	18,720.00	20,060.00	17,274.06	20,060.00	0.00	0.0%
Insurance		5400-5450	299,180.00	321,650.00	195,096.32	321,650.00	0.00	0.0%
Operations and Housekeeping Services		5500	611,300.00	647,000.00	324,631.95	647,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	504,972.00	501,819.00	228,701.04	514,463.00	(12,644.00)	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,000.00)	(36,000.00)	0.00	(36,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,953,507.00	1,935,788.00	1,050,149.28	2,019,374.00	(83,586.00)	-4.3%
Communications		5900	67,036.00	112,785.00	32,659.99	122,198.00	(9,413.00)	-8.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,181,981.00</b>	<b>4,606,537.00</b>	<b>1,980,740.58</b>	<b>4,966,405.00</b>	<b>(359,868.00)</b>	<b>-7.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	160,805.60	160,806.00	(160,806.00)	New
Buildings and Improvements of Buildings		6200	0.00	173,107.00	119,700.00	189,107.00	(16,000.00)	-9.2%
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	390,900.00	1,000.00	399,150.00	(8,250.00)	-2.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>564,007.00</b>	<b>281,505.60</b>	<b>749,063.00</b>	<b>(185,056.00)</b>	<b>-32.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(51,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(51,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			22,622,041.00	23,673,587.00	11,522,001.06	24,453,191.00	(779,604.00)	-3.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,000.00)	(50,000.00)	0.00	0.00	(50,000.00)	100.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	279,470.00
6300	Lottery: Instructional Materials	445,051.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	551,203.00
7311	Classified School Employee Professional Development Block Grant	9,178.00
7388	SB 117 COVID-19 LEA Response Funds	12,282.00
7399	LCFF Equity Multiplier	143,326.00
7435	Learning Recovery Emergency Block Grant	80,741.00
7810	Other Restricted State	10,180.00
9010	Other Restricted Local	634,685.00
Total, Restricted Balance		2,166,116.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			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)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,585.00	26,509.00		26,509.00	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)			23,585.00	26,509.00		26,509.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,585.00	26,509.00		26,509.00		
2) Ending Balance, June 30 (E + F1e)			23,585.00	26,509.00		26,509.00		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

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

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	26,509.00
Total, Restricted Balance		26,509.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,000.00	21,000.00	8,641.19	21,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	512,596.00	635,231.00	452,687.91	657,318.00	22,087.00	3.5%
4) Other Local Revenue		8600-8799	6,000.00	10,000.00	6,549.08	11,000.00	1,000.00	10.0%
5) TOTAL, REVENUES			539,596.00	666,231.00	467,878.18	689,318.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	164,068.00	214,455.00	120,413.12	217,455.00	(3,000.00)	-1.4%
2) Classified Salaries		2000-2999	148,746.00	155,690.00	80,679.82	149,951.00	5,739.00	3.7%
3) Employee Benefits		3000-3999	146,133.00	180,416.00	92,528.80	180,501.00	(85.00)	0.0%
4) Books and Supplies		4000-4999	53,700.00	82,520.00	49,853.13	92,520.00	(10,000.00)	-12.1%
5) Services and Other Operating Expenditures		5000-5999	42,738.00	41,700.00	968.00	41,700.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,371.00	(6,371.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			571,385.00	724,781.00	344,442.87	738,498.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,789.00)	(58,550.00)	123,435.31	(49,180.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,789.00)	(58,550.00)	123,435.31	(49,180.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	179,556.00	193,018.00		193,018.00	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)			179,556.00	193,018.00		193,018.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,556.00	193,018.00		193,018.00		
2) Ending Balance, June 30 (E + F1e)			147,767.00	134,468.00		143,838.00		
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	143,508.00	134,468.00		143,838.00		
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	4,259.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	21,000.00	21,000.00	8,641.19	21,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>21,000.00</b>	<b>21,000.00</b>	<b>8,641.19</b>	<b>21,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,000.00	1,000.00	419.91	1,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	506,662.00	596,153.00	397,037.00	596,153.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,934.00	38,078.00	55,231.00	60,165.00	22,087.00	58.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>512,596.00</b>	<b>635,231.00</b>	<b>452,687.91</b>	<b>657,318.00</b>	<b>22,087.00</b>	<b>3.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	10,000.00	5,549.08	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,000.00	1,000.00	1,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,000.00</b>	<b>10,000.00</b>	<b>6,549.08</b>	<b>11,000.00</b>	<b>1,000.00</b>	<b>10.0%</b>
<b>TOTAL, REVENUES</b>			<b>539,596.00</b>	<b>666,231.00</b>	<b>467,878.18</b>	<b>689,318.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	91,403.00	141,790.00	78,900.32	145,790.00	(4,000.00)	-2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,665.00	72,665.00	41,512.80	71,665.00	1,000.00	1.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>164,068.00</b>	<b>214,455.00</b>	<b>120,413.12</b>	<b>217,455.00</b>	<b>(3,000.00)</b>	<b>-1.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	143,353.00	150,335.00	77,556.07	144,596.00	5,739.00	3.8%
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	5,393.00	5,355.00	3,123.75	5,355.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>148,746.00</b>	<b>155,690.00</b>	<b>80,679.82</b>	<b>149,951.00</b>	<b>5,739.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	23,795.00	31,332.00	14,506.19	32,096.00	(764.00)	-2.4%
PERS		3201-3202	55,639.00	60,215.00	31,130.83	58,489.00	1,726.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	16,829.00	18,648.00	10,056.20	18,347.00	301.00	1.6%
Unemployment Insurance		3401-3402	39,936.00	57,675.00	30,001.57	59,128.00	(1,453.00)	-2.5%
Workers' Compensation		3501-3502	153.00	180.00	96.90	180.00	0.00	0.0%
OPEB, Allocated		3601-3602	8,960.00	11,319.00	6,162.99	11,238.00	81.00	0.7%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	821.00	1,047.00	574.12	1,023.00	24.00	2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			146,133.00	180,416.00	92,528.80	180,501.00	(85.00)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,700.00	19,420.00	19,925.33	29,420.00	(10,000.00)	-51.5%
Noncapitalized Equipment		4400	0.00	11,100.00	11,069.70	11,100.00	0.00	0.0%
Food		4700	42,000.00	52,000.00	18,858.10	52,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			53,700.00	82,520.00	49,853.13	92,520.00	(10,000.00)	-12.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.00	200.00	0.00	0.0%
Dues and Memberships		5300	1,038.00	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	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	5,500.00	968.00	5,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			42,738.00	41,700.00	968.00	41,700.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,371.00	(6,371.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	6,371.00	(6,371.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	16,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			16,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			571,385.00	724,781.00	344,442.87	738,498.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7810	Other Restricted State	143,838.00
Total, Restricted Balance		143,838.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	883,000.00	910,000.00	266,199.50	895,000.00	(15,000.00)	-1.6%
3) Other State Revenue		8300-8599	233,000.00	239,500.00	80,126.75	253,500.00	14,000.00	5.8%
4) Other Local Revenue		8600-8799	424,900.00	375,377.00	196,551.85	399,377.00	24,000.00	6.4%
5) TOTAL, REVENUES			1,540,900.00	1,524,877.00	542,878.10	1,547,877.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	666,725.00	608,810.00	355,167.83	610,135.00	(1,325.00)	-0.2%
3) Employee Benefits		3000-3999	312,421.00	268,247.00	162,631.11	271,620.00	(3,373.00)	-1.3%
4) Books and Supplies		4000-4999	568,740.00	635,000.00	327,901.86	682,500.00	(47,500.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	59,793.00	60,040.00	23,057.87	50,040.00	10,000.00	16.7%
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	35,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,642,679.00	1,630,097.00	868,758.67	1,672,295.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(101,779.00)	(105,220.00)	(325,880.57)	(124,418.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(101,779.00)	(105,220.00)	(325,880.57)	(124,418.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	687,956.00	685,977.00		685,977.00	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)			687,956.00	685,977.00		685,977.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			687,956.00	685,977.00		685,977.00		
2) Ending Balance, June 30 (E + F1e)			586,177.00	580,757.00		561,559.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	41,943.00	36,147.00		36,147.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	544,234.00	544,610.00		525,412.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	833,000.00	860,000.00	266,199.50	845,000.00	(15,000.00)	-1.7%
Donated Food Commodities		8221	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			883,000.00	910,000.00	266,199.50	895,000.00	(15,000.00)	-1.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	233,000.00	239,500.00	80,126.75	253,500.00	14,000.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			233,000.00	239,500.00	80,126.75	253,500.00	14,000.00	5.8%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	100.00	100.00	0.00	100.00	0.00	0.0%
Food Service Sales		8634	2,000.00	1,500.00	507.34	1,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	5,306.71	10,000.00	(2,000.00)	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	373,000.00	303,977.00	163,772.51	321,977.00	18,000.00	5.9%
Other Local Revenue								
All Other Local Revenue		8699	37,800.00	57,800.00	26,965.29	65,800.00	8,000.00	13.8%
TOTAL, OTHER LOCAL REVENUE			424,900.00	375,377.00	196,551.85	399,377.00	24,000.00	6.4%
TOTAL, REVENUES			1,540,900.00	1,524,877.00	542,878.10	1,547,877.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	518,798.00	456,971.00	270,139.24	461,372.00	(4,401.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	102,453.00	101,746.00	59,351.25	101,746.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,474.00	50,093.00	25,677.34	47,017.00	3,076.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			666,725.00	608,810.00	355,167.83	610,135.00	(1,325.00)	-0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	159,337.00	139,627.00	81,707.17	141,575.00	(1,948.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	49,670.00	44,158.00	26,596.68	44,420.00	(262.00)	-0.6%
Health and Welfare Benefits		3401-3402	82,237.00	64,593.00	42,342.39	65,683.00	(1,090.00)	-1.7%
Unemployment Insurance		3501-3502	328.00	291.00	174.66	293.00	(2.00)	-0.7%
Workers' Compensation		3601-3602	19,026.00	18,040.00	10,884.85	18,086.00	(46.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,823.00	1,538.00	925.36	1,563.00	(25.00)	-1.6%
TOTAL, EMPLOYEE BENEFITS			312,421.00	268,247.00	162,631.11	271,620.00	(3,373.00)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	57,000.00	52,000.00	28,713.06	62,000.00	(10,000.00)	-19.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	11,740.00	15,500.00	15,474.06	15,500.00	0.00	0.0%
Food		4700	500,000.00	567,500.00	283,714.74	605,000.00	(37,500.00)	-6.6%
TOTAL, BOOKS AND SUPPLIES			568,740.00	635,000.00	327,901.86	682,500.00	(47,500.00)	-7.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	688.59	3,000.00	0.00	0.0%
Dues and Memberships		5300	1,300.00	1,600.00	1,528.00	1,600.00	0.00	0.0%
Insurance		5400-5450	1,378.00	1,625.00	1,625.00	1,625.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	5,000.00	3,021.12	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	3,426.07	20,000.00	10,000.00	33.3%
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	18,115.00	18,815.00	12,769.09	18,815.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,793.00	60,040.00	23,057.87	50,040.00	10,000.00	16.7%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	35,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,642,679.00	1,630,097.00	868,758.67	1,672,295.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	525,412.00
Total, Restricted Balance		525,412.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	9,000.00	4,473.56	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	9,000.00	4,473.56	9,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	9,000.00	4,473.56	9,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			54,000.00	59,000.00	4,473.56	9,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	268,527.00	277,423.00		277,423.00	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)			268,527.00	277,423.00		277,423.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			268,527.00	277,423.00		277,423.00		
2) Ending Balance, June 30 (E + F1e)			322,527.00	336,423.00		286,423.00		
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	322,527.00	336,423.00		286,423.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	9,000.00	4,473.56	9,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	9,000.00	4,473.56	9,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	9,000.00	4,473.56	9,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			50,000.00	50,000.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	286,423.00
Total, Restricted Balance		286,423.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	20,000.00	12,666.29	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	20,000.00	12,666.29	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,000.00	20,000.00	12,666.29	20,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,000.00	20,000.00	12,666.29	20,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	761,251.00	785,485.00		785,485.00	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)			761,251.00	785,485.00		785,485.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			761,251.00	785,485.00		785,485.00		
2) Ending Balance, June 30 (E + F1e)			776,251.00	805,485.00		805,485.00		
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	776,251.00	805,485.00		805,485.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	15,000.00	20,000.00	12,666.29	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	20,000.00	12,666.29	20,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	20,000.00	12,666.29	20,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	93,470.00	67,575.15	93,470.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	93,470.00	67,575.15	93,470.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	80,665.00	80,665.00	80,665.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	763,919.00	846,937.33	904,359.00	(140,440.00)	-18.4%
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	844,584.00	927,602.33	985,024.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	(751,114.00)	(860,027.18)	(891,554.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	406,000.00	401,247.00	406,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	406,000.00	401,247.00	406,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	(345,114.00)	(458,780.18)	(485,554.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,680.00	2,680,670.00		2,680,670.00	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)			25,680.00	2,680,670.00		2,680,670.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,680.00	2,680,670.00		2,680,670.00		
2) Ending Balance, June 30 (E + F1e)			30,680.00	2,335,556.00		2,195,116.00		
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	30,680.00	2,335,556.00		2,195,116.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	65,000.00	39,104.61	65,000.00	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%
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	28,470.00	28,470.54	28,470.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	93,470.00	67,575.15	93,470.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	93,470.00	67,575.15	93,470.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	80,665.00	80,665.00	80,665.00	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	80,665.00	80,665.00	80,665.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	763,919.00	846,937.33	904,359.00	(140,440.00)	-18.4%
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	763,919.00	846,937.33	904,359.00	(140,440.00)	-18.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	844,584.00	927,602.33	985,024.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	406,000.00	401,247.00	406,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	406,000.00	401,247.00	406,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	406,000.00	401,247.00	406,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	22,050.00	26,087.16	22,050.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	22,050.00	26,087.16	22,050.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,216.00	6,808.75	20,216.00	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			20,000.00	20,216.00	6,808.75	20,216.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,000.00)	1,834.00	19,278.41	1,834.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,000.00)	1,834.00	19,278.41	1,834.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	195,697.00	226,235.00		226,235.00	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)			195,697.00	226,235.00		226,235.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,697.00	226,235.00		226,235.00		
2) Ending Balance, June 30 (E + F1e)			180,697.00	228,069.00		228,069.00		
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	180,697.00	228,069.00		228,069.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,758.06	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	17,050.00	22,329.10	17,050.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	22,050.00	26,087.16	22,050.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	22,050.00	26,087.16	22,050.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,216.00	6,808.75	20,216.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			20,000.00	20,216.00	6,808.75	20,216.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			20,000.00	20,216.00	6,808.75	20,216.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	228,069.00
Total, Restricted Balance		228,069.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	401,247.00	401,247.00	401,247.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	6,010.00	6,579.18	6,010.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	407,257.00	407,826.18	407,257.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10.00	407,257.00	407,826.18	407,257.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	406,000.00	401,247.00	406,000.00	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	(406,000.00)	(401,247.00)	(406,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10.00	1,257.00	6,579.18	1,257.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,175.00	1,217.00		1,217.00	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)			1,175.00	1,217.00		1,217.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,175.00	1,217.00		1,217.00		
2) Ending Balance, June 30 (E + F1e)			1,185.00	2,474.00		2,474.00		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	401,247.00	401,247.00	401,247.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	401,247.00	401,247.00	401,247.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	6,010.00	6,579.18	6,010.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10.00	6,010.00	6,579.18	6,010.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			10.00	407,257.00	407,826.18	407,257.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	406,000.00	401,247.00	406,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	406,000.00	401,247.00	406,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	(406,000.00)	(401,247.00)	(406,000.00)		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	2,474.00
Total, Restricted Balance		2,474.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	12,000.00	6,068.72	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	12,000.00	6,068.72	12,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,000.00	12,000.00	6,068.72	12,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,000.00	12,000.00	6,068.72	12,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	365,546.00	376,344.00		376,344.00	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)			365,546.00	376,344.00		376,344.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,546.00	376,344.00		376,344.00		
2) Ending Balance, June 30 (E + F1e)			371,546.00	388,344.00		388,344.00		
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								
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	371,546.00	388,344.00		388,344.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	6,000.00	12,000.00	6,068.72	12,000.00	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%
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			6,000.00	12,000.00	6,068.72	12,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	12,000.00	6,068.72	12,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>								
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,372.00	10,372.00	6,135.11	10,372.00	0.00	0.0%
4) Other Local Revenue		8600-8799	784,566.00	789,566.00	757,383.43	888,191.00	98,625.00	12.5%
5) TOTAL, REVENUES			794,938.00	799,938.00	763,518.54	898,563.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	863,683.00	863,683.00	928,617.52	932,193.00	(68,510.00)	-7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			863,683.00	863,683.00	928,617.52	932,193.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,745.00)	(63,745.00)	(165,098.98)	(33,630.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,745.00)	(63,745.00)	(165,098.98)	(33,630.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	808,882.00	913,302.00		913,302.00	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)			808,882.00	913,302.00		913,302.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			808,882.00	913,302.00		913,302.00		
2) Ending Balance, June 30 (E + F1e)			740,137.00	849,557.00		879,672.00		
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								
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	740,137.00	849,557.00		879,672.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	10,372.00	10,372.00	6,135.11	10,372.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			10,372.00	10,372.00	6,135.11	10,372.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	720,000.00	720,000.00	693,663.34	810,000.00	90,000.00	12.5%
Unsecured Roll		8612	42,500.00	42,500.00	51,125.74	51,125.00	8,625.00	20.3%
Prior Years' Taxes		8613	2,066.00	2,066.00	220.94	2,066.00	0.00	0.0%
Supplemental Taxes		8614	10,000.00	10,000.00	4,414.33	10,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	15,000.00	7,959.08	15,000.00	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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			784,566.00	789,566.00	757,383.43	888,191.00	98,625.00	12.5%
<b>TOTAL, REVENUES</b>			794,938.00	799,938.00	763,518.54	898,563.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	330,510.00	330,510.00	330,510.00	330,510.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	533,173.00	533,173.00	598,107.52	601,683.00	(68,510.00)	-12.8%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			863,683.00	863,683.00	928,617.52	932,193.00	(68,510.00)	-7.9%
<b>TOTAL, EXPENDITURES</b>			863,683.00	863,683.00	928,617.52	932,193.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	983.30	983.30	964.16	981.51	(1.79)	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	983.30	983.30	964.16	981.51	(1.79)	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	2.76	2.76	5.04	2.76	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	2.76	2.76	5.04	2.76	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	986.06	986.06	969.20	984.27	(1.79)	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee  
Printed Name: Jason Provence Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2026 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Chuck Strom Telephone: 530-225-0301  
Title: Director of District Business Services E-mail: cstrom@shastacoe.org

Criteria and Standards Review Summary

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

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,453,191.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,141,647.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	23,868.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	749,063.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	975,621.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,748,552.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	124,418.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				21,687,410.00
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				962.48
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,532.84
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			21,428,091.42	22,336.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			21,428,091.42	22,336.75
B. Required effort (Line A.2 times 90%)			19,285,282.28	20,103.08
C. Current year expenditures (Line I.E and Line II.B)			21,687,410.00	22,532.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 707,155.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 16,566,616.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.27%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,119,393.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 490,916.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	52,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	102,688.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,764,997.12
9. Carry-Forward Adjustment (Part IV, Line F)	221,268.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,986,265.94
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	12,655,535.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,124,053.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,020,834.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	146,305.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	23,868.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	454,421.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	36,185.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,302,185.88
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	630,127.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,009,295.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	22,402,808.88
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	7.88%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	8.87%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	1,764,997.12
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	315,704.84
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.30%) times Part III, Line B19); zero if negative	221,268.82
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.06%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	221,268.82
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	221,268.82

Approved indirect cost rate: 8.30%  
Highest rate used in any program: 8.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,218,112.00	90,000.00	7.39%
01	3010	704,597.00	25,000.00	3.55%
01	8150	650,072.00	50,000.00	7.69%
01	9010	442,021.00	10,000.00	2.26%
12	6105	620,473.00	50,000.00	8.06%
13	5310	1,009,295.00	58,000.00	5.75%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	14,216,593.00	.06%	14,225,246.00	(.13%)	14,207,450.00
2. Federal Revenues	8100-8299	6,247.00	0.00%	6,247.00	0.00%	6,247.00
3. Other State Revenues	8300-8599	323,404.00	0.00%	323,404.00	0.00%	323,404.00
4. Other Local Revenues	8600-8799	1,119,435.00	(34.69%)	731,073.00	(4.10%)	701,073.00
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	(3,350,863.00)	(7.49%)	(3,100,035.00)	2.26%	(3,170,203.00)
6. Total (Sum lines A1 thru A5c)		12,314,816.00	(1.05%)	12,185,935.00	(.97%)	12,067,971.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,134,872.00		5,165,350.00
b. Step & Column Adjustment				83,899.00		83,899.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(53,421.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,134,872.00	.59%	5,165,350.00	1.62%	5,249,249.00
2. Classified Salaries						
a. Base Salaries				2,904,190.00		2,786,365.00
b. Step & Column Adjustment				62,681.00		62,681.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(180,506.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,904,190.00	(4.06%)	2,786,365.00	2.25%	2,849,046.00
3. Employee Benefits	3000-3999	3,201,421.00	(2.40%)	3,124,492.00	1.89%	3,183,695.00
4. Books and Supplies	4000-4999	834,138.00	(.02%)	833,938.00	0.00%	833,938.00
5. Services and Other Operating Expenditures	5000-5999	2,183,830.00	(9.59%)	1,974,357.00	0.00%	1,974,357.00
6. Capital Outlay	6000-6999	8,250.00	0.00%	8,250.00	0.00%	8,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,000.00	0.00%	1,000.00	0.00%	1,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,000.00)	0.00%	(283,000.00)	0.00%	(283,000.00)
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)						
11. Total (Sum lines B1 thru B10)		13,984,701.00	(2.67%)	13,610,752.00	1.51%	13,816,535.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,669,885.00)		(1,424,817.00)		(1,748,564.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,938,686.00		3,268,801.00		1,843,984.00
2. Ending Fund Balance (Sum lines C and D1)		3,268,801.00		1,843,984.00		95,420.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
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	1,180,871.00		942,262.00		89,920.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,082,430.00		896,222.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,268,801.00		1,843,984.00		95,420.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,082,430.00		896,222.00		0.00
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)		2,082,430.00		896,222.00		0.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on separate worksheets.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,141,647.00	.86%	1,151,431.00	(2.94%)	1,117,591.00
3. Other State Revenues	8300-8599	3,082,135.00	(20.49%)	2,450,575.00	.11%	2,453,186.00
4. Other Local Revenues	8600-8799	2,865,647.00	(23.18%)	2,201,265.00	.27%	2,207,265.00
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	3,350,863.00	(7.49%)	3,100,035.00	2.26%	3,170,203.00
6. Total (Sum lines A1 thru A5c)		10,440,292.00	(14.72%)	8,903,306.00	.50%	8,948,245.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,709,970.00		1,628,252.00
b. Step & Column Adjustment				16,874.00		16,874.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(98,592.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,709,970.00	(4.78%)	1,628,252.00	1.04%	1,645,126.00
2. Classified Salaries						
a. Base Salaries				2,203,544.00		2,096,695.00
b. Step & Column Adjustment				20,913.00		20,913.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(127,762.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,203,544.00	(4.85%)	2,096,695.00	1.00%	2,117,608.00
3. Employee Benefits	3000-3999	2,144,990.00	(3.87%)	2,061,990.00	.35%	2,069,143.00
4. Books and Supplies	4000-4999	711,598.00	(57.18%)	304,719.00	0.00%	304,719.00
5. Services and Other Operating Expenditures	5000-5999	2,782,575.00	(10.50%)	2,490,375.00	0.00%	2,490,375.00
6. Capital Outlay	6000-6999	740,813.00	(95.24%)	35,275.00	0.00%	35,275.00
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	175,000.00	0.00%	175,000.00	0.00%	175,000.00
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)						
11. Total (Sum lines B1 thru B10)		10,468,490.00	(16.01%)	8,792,306.00	.51%	8,837,246.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(28,198.00)		111,000.00		110,999.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,194,314.00		2,166,116.00		2,277,116.00
2. Ending Fund Balance (Sum lines C and D1)		2,166,116.00		2,277,116.00		2,388,115.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,166,116.00		2,277,116.00		2,388,115.00
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 011) (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)		2,166,116.00		2,277,116.00		2,388,115.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on separate worksheets.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	14,216,593.00	.06%	14,225,246.00	(.13%)	14,207,450.00
2. Federal Revenues	8100-8299	1,147,894.00	.85%	1,157,678.00	(2.92%)	1,123,838.00
3. Other State Revenues	8300-8599	3,405,539.00	(18.55%)	2,773,979.00	.09%	2,776,590.00
4. Other Local Revenues	8600-8799	3,985,082.00	(26.42%)	2,932,338.00	(.82%)	2,908,338.00
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)		22,755,108.00	(7.32%)	21,089,241.00	(.35%)	21,016,216.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,844,842.00		6,793,602.00
b. Step & Column Adjustment				100,773.00		100,773.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(152,013.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,844,842.00	(.75%)	6,793,602.00	1.48%	6,894,375.00
2. Classified Salaries						
a. Base Salaries				5,107,734.00		4,883,060.00
b. Step & Column Adjustment				83,594.00		83,594.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(308,268.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,107,734.00	(4.40%)	4,883,060.00	1.71%	4,966,654.00
3. Employee Benefits	3000-3999	5,346,411.00	(2.99%)	5,186,482.00	1.28%	5,252,838.00
4. Books and Supplies	4000-4999	1,545,736.00	(26.34%)	1,138,657.00	0.00%	1,138,657.00
5. Services and Other Operating Expenditures	5000-5999	4,966,405.00	(10.10%)	4,464,732.00	0.00%	4,464,732.00
6. Capital Outlay	6000-6999	749,063.00	(94.19%)	43,525.00	0.00%	43,525.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,000.00	0.00%	1,000.00	0.00%	1,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,000.00)	0.00%	(108,000.00)	0.00%	(108,000.00)
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)		24,453,191.00	(8.38%)	22,403,058.00	1.12%	22,653,781.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,698,083.00)		(1,313,817.00)		(1,637,565.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,133,000.00		5,434,917.00		4,121,100.00
2. Ending Fund Balance (Sum lines C and D1)		5,434,917.00		4,121,100.00		2,483,535.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	2,166,116.00		2,277,116.00		2,388,115.00
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	1,180,871.00		942,262.00		89,920.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,082,430.00		896,222.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,434,917.00		4,121,100.00		2,483,535.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,082,430.00		896,222.00		0.00
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)		2,082,430.00		896,222.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.52%		4.00%		0.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
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)						
		964.16		957.44		957.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,453,191.00		22,403,058.00		22,653,781.00
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)		24,453,191.00		22,403,058.00		22,653,781.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		978,127.64		896,122.32		906,151.24
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)		978,127.64		896,122.32		906,151.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(36,000.00)	0.00	(108,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	36,000.00	0.00	50,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	58,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					406,000.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	406,000.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>36,000.00</b>	<b>(36,000.00)</b>	<b>108,000.00</b>	<b>(108,000.00)</b>	<b>406,000.00</b>	<b>406,000.00</b>		

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 first interim projections.

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	978.68	981.51		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>978.68</b>	<b>981.51</b>		
1st Subsequent Year (2026-27)	District Regular	980.33	976.52		
	Charter School				
	<b>Total ADA</b>	<b>980.33</b>	<b>976.52</b>		
2nd Subsequent Year (2027-28)	District Regular	976.58	958.33		
	Charter School				
	<b>Total ADA</b>	<b>976.58</b>	<b>958.33</b>		

**1B. Comparison of District ADA to the Standard**

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

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

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

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
<b>Current Year (2025-26)</b>				
District Regular	1,038.00	1,035.00		
Charter School				
<b>Total Enrollment</b>	<b>1,038.00</b>	<b>1,035.00</b>	<b>(.3%)</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	1,038.00	1,027.00		
Charter School				
<b>Total Enrollment</b>	<b>1,038.00</b>	<b>1,027.00</b>	<b>(1.1%)</b>	<b>Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	1,038.00	1,027.00		
Charter School				
<b>Total Enrollment</b>	<b>1,038.00</b>	<b>1,027.00</b>	<b>(1.1%)</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	974	1,060	
Charter School			
<b>Total ADA/Enrollment</b>	<b>974</b>	<b>1,060</b>	<b>91.9%</b>
Second Prior Year (2023-24)			
District Regular	1,008	1,088	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,008</b>	<b>1,088</b>	<b>92.6%</b>
First Prior Year (2024-25)			
District Regular	955	1,015	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>955</b>	<b>1,015</b>	<b>94.1%</b>
Historical Average Ratio:			92.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.4%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	964	1,035		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>964</b>	<b>1,035</b>	<b>93.1%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	957	1,027		
Charter School				
<b>Total ADA/Enrollment</b>	<b>957</b>	<b>1,027</b>	<b>93.2%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	957	1,027		
Charter School				
<b>Total ADA/Enrollment</b>	<b>957</b>	<b>1,027</b>	<b>93.2%</b>	<b>Met</b>

---

---

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

---

---

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

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

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

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	15,612,699.00		
1st Subsequent Year (2026-27)	15,746,298.00	15,866,200.00	.8%	Met
2nd Subsequent Year (2027-28)	15,973,775.00	15,867,438.00	(.7%)	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	9,181,750.44	
Second Prior Year (2023-24)	10,703,542.82	12,832,801.82	83.4%
First Prior Year (2024-25)	11,161,424.52	13,660,175.86	81.7%
	Historical Average Ratio:		82.1%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.1% to 86.1%	78.1% to 86.1%	78.1% to 86.1%

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)			Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	11,240,483.00	13,984,701.00	80.4%	Met
1st Subsequent Year (2026-27)	11,076,207.00	13,610,752.00	81.4%	Met
2nd Subsequent Year (2027-28)	11,281,990.00	13,816,535.00	81.7%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	1,140,978.00	1,147,894.00	.6%	No
1st Subsequent Year (2026-27)	1,128,422.00	1,157,678.00	2.6%	No
2nd Subsequent Year (2027-28)	1,106,002.00	1,123,838.00	1.6%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	3,347,862.00	3,405,539.00	1.7%	No
1st Subsequent Year (2026-27)	2,778,351.00	2,773,979.00	-.2%	No
2nd Subsequent Year (2027-28)	2,780,962.00	2,776,590.00	-.2%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	3,626,720.00	3,985,082.00	9.9%	Yes
1st Subsequent Year (2026-27)	3,083,144.00	2,932,338.00	-4.9%	No
2nd Subsequent Year (2027-28)	3,059,144.00	2,908,338.00	-4.9%	No

Explanation:  
(required if Yes)

Added in 2026-27 TLC Solar Buyout reimbursement, increased Medi-Cal LEA BOP proceeds, SELPA pass-through and subsidies.

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

Current Year (2025-26)	1,428,986.00	1,545,736.00	8.2%	Yes
1st Subsequent Year (2026-27)	1,041,737.00	1,138,657.00	9.3%	Yes
2nd Subsequent Year (2027-28)	1,041,737.00	1,138,657.00	9.3%	Yes

Explanation:  
(required if Yes)

Primarily additional technology and network equipment

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

Current Year (2025-26)	4,606,537.00	4,966,405.00	7.8%	Yes
1st Subsequent Year (2026-27)	4,437,764.00	4,464,732.00	.6%	No
2nd Subsequent Year (2027-28)	4,437,764.00	4,464,732.00	.6%	No

Explanation:  
(required if Yes)

Additional cost in 2025/26 for Excel enrollments, contract aide expense.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	8,115,560.00	8,538,515.00	5.2%	Not Met
1st Subsequent Year (2026-27)	6,989,917.00	6,863,995.00	-1.8%	Met
2nd Subsequent Year (2027-28)	6,946,108.00	6,808,766.00	-2.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	6,035,523.00	6,512,141.00	7.9%	Not Met
1st Subsequent Year (2026-27)	5,479,501.00	5,603,389.00	2.3%	Met
2nd Subsequent Year (2027-28)	5,479,501.00	5,603,389.00	2.3%	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 first interim projections 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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Added in 2026-27 TLC Solar Buyout reimbursement, increased Medi-Cal LEA BOP proceeds, SELPA pass-through and subsidies.</p>

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>Primarily additional technology and network equipment</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>Additional cost in 2025/26 for Excel enrollments, contract aide expense.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	660,326.73	735,347.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		759,898.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.5%	4.0%	0.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.8%</b>	<b>1.3%</b>	<b>0.0%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, 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)	(1,669,885.00)	13,984,701.00	11.9%
1st Subsequent Year (2026-27)	(1,424,817.00)	13,610,752.00	10.5%	Not Met
2nd Subsequent Year (2027-28)	(1,748,564.00)	13,816,535.00	12.7%	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)

The district has a large special ed population that requires \$3 million annually in unrestricted contributions to the program. It is also experiencing enrollment declines that result in revenue reductions that are challenging to balance with expenditure reductions. The district has planned reductions in 2026/27 and will work with the county office to determine additional measures to regain long-term solvency.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2025-26)	5,434,917.00	Met
1st Subsequent Year (2026-27)	4,121,100.00	Met
2nd Subsequent Year (2027-28)	2,483,535.00	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)	4,587,662.00	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<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	964	957	957
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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?

No
----

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

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

---



---

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	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 011, objects 1000-7999) (Form MYPI, Line B11)	24,453,191.00	22,403,058.00	22,653,781.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	24,453,191.00	22,403,058.00	22,653,781.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	978,127.64	896,122.32	906,151.24
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>978,127.64</b>	<b>896,122.32</b>	<b>906,151.24</b>

**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)	2,082,430.00	896,222.00	0.00
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)	2,082,430.00	896,222.00	0.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.52%	4.00%	0.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>978,127.64</b>	<b>896,122.32</b>	<b>906,151.24</b>
Status:	Met	Met	Not Met

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

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

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

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

District is aware of the shortfall in 2027/28 and will work with the county office to determine additional measures to regain long-term solvency.

---

---

**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 first interim projections that may impact the budget?

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 first interim projections by more than five percent?

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(3,225,170.00)	(3,350,863.00)	3.9%	125,693.00	Met
1st Subsequent Year (2026-27)	(3,304,461.00)	(3,100,035.00)	-6.2%	(204,426.00)	Not Met
2nd Subsequent Year (2027-28)	(3,364,066.00)	(3,170,203.00)	-5.8%	(193,863.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met
1st Subsequent Year (2026-27)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met
2nd Subsequent Year (2027-28)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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)

Anticipated reduction in special education program contributions in subsequent years.

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

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

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

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

Anticipated reductions to restricted program expenditures in 2026/27, including in special education.

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 First Interim data exist (Form 01CSI, 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 First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	01, LCFF	01, 7000s	150,259
Certificates of Participation				
General Obligation Bonds	30	51, 8000s	51, 7400s	24,041,706
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01, LCFF	01, 2000s, 3000s	1,294,649

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
<b>TOTAL:</b>				25,486,614



---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond debt service to be supported with voter-approved tax levies.

---

---

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

---

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

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

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	251,708.00	251,708.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	251,708.00	251,708.00

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	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	33,150.00	33,150.00
1st Subsequent Year (2026-27)	38,611.00	38,611.00
2nd Subsequent Year (2027-28)	38,929.00	38,929.00

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

Current Year (2025-26)	25,216.00	25,216.00
1st Subsequent Year (2026-27)	25,216.00	25,216.00
2nd Subsequent Year (2027-28)	25,216.00	25,216.00

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

Current Year (2025-26)	25,216.00	25,216.00
1st Subsequent Year (2026-27)	25,216.00	25,216.00
2nd Subsequent Year (2027-28)	25,216.00	25,216.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	7	7
1st Subsequent Year (2026-27)	7	7
2nd Subsequent Year (2027-28)	7	7

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)
- 
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- 

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	71.00	70.00	68.00	68.00

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

61,396
--------

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
928,862	966,016	1,004,657
69.8%	67.1%	64.5%
(3.8%)	(3.9%)	(3.9%)

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	99,153	116,244	116,244
	12.0%	17.2%	0.0%

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

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

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

**Certificated (Non-management) - Other**

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

---

Note: First Interim FTE used for 2025-26; district is currently down some positions as reflected in I2 budget model but expected to rehire during the current year. Subsequent years include personnel reductions as detailed in separate worksheets.

---



---



---



---



---

**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 first interim projections?

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

If No, continue with section S8B.

No
----

**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	94.22	93.15	87.40	87.40

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes
-----

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No
----

Negotiations Settled Since First Interim Projections

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

Jan 14, 2026
--------------

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:

Jan 08, 2026
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Mar 11, 2026
--------------

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
441,221	458,870	477,225
86.1%	82.8%	79.6%
7.5%	(3.9%)	(3.9%)

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

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

Yes	Yes	Yes
90,637	81,900	82,198
7.5%	(3.9%)	(3.9%)

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

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

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

Yes	Yes	Yes
No	No	No

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

List other significant contract changes that have occurred since first interim 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 first interim projections?

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	25.55	24.80	22.80	22.80

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	347,666	361,573	376,036
	80.7%	77.6%	74.6%
	(2.6%)	(3.9%)	(3.9%)

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	83,617	45,107	45,271
	38.0%	(46.1%)	.4%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	0	0	0
	0.0%	0.0%	0.0%

**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?   
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)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A9 - New CBO hired February 2026. Transition period through June 30, 2026.

---

---

End of School District Second Interim Criteria and Standards Review

---

---

**Second Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2025-26 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								294.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	149,501.00	0.00	0.00	0.00	82,356.00	1,141,737.00		1,373,594.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	41,988.00	1,053,629.00		1,095,617.00
3000-3999	Employee Benefits	59,126.00	1.00	0.00	0.00	55,047.00	964,621.00		1,078,795.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	26,900.00		28,500.00
5000-5999	Services and Other Operating Expenditures	500.00	0.00	0.00	0.00	80,000.00	1,379,537.00		1,460,037.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	209,127.00	1.00	0.00	0.00	260,991.00	4,566,424.00	0.00	5,036,543.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>209,127.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>260,991.00</b>	<b>4,566,424.00</b>	<b>0.00</b>	<b>5,036,543.00</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	149,501.00	0.00	0.00	0.00	82,356.00	1,141,737.00		1,373,594.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	21,117.00	826,292.00		847,409.00
3000-3999	Employee Benefits	59,126.00	1.00	0.00	0.00	47,203.00	867,990.00		974,320.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	26,900.00		28,500.00
5000-5999	Services and Other Operating Expenditures	500.00	0.00	0.00	0.00	80,000.00	1,333,431.00		1,413,931.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	209,127.00	1.00	0.00	0.00	232,276.00	4,196,350.00	0.00	4,637,754.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>209,127.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>232,276.00</b>	<b>4,196,350.00</b>	<b>0.00</b>	<b>4,637,754.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								<b>4,637,754.00</b>

**Second Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**2025-26 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	147,015.00		147,015.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	43,546.00		43,546.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,500.00		4,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	135,500.00		135,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	330,561.00	0.00	330,561.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	330,561.00	0.00	330,561.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								2,719,770.00
	TOTAL COSTS								3,050,331.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**Second Interim  
Special Education Maintenance of Effort  
2025-26 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA:**           **Shasta County (AO)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1    Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<b>State and Local</b>	<b>Local Only</b>
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SECTION 2    Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**Second Interim  
Special Education Maintenance of Effort  
2025-26 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA: Shasta County (AO)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local		Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	381,745.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	388,877.00			
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	57,261.75			(b)

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)				(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00			(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

**THIS SECTION IS NOT APPLICABLE!**

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).				(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	57,261.75			(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:


**Second Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: **Shasta County (AO)**


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2025-26	FY 2024-25	(A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	5,036,543.00		
b. Less: Expenditures paid from federal sources	398,789.00		
c. Expenditures paid from state and local sources	4,637,754.00	4,664,099.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(368,476.91)	
Comparison year's expenditures, adjusted for MOE calculation		4,295,622.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,637,754.00	4,295,622.15	342,131.85

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps.	Comparison Year	
	FY 2025-26	FY 2024-25	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	5,036,543.00		
b. Less: Expenditures paid from federal sources	398,789.00		
c. Expenditures paid from state and local sources	4,637,754.00	4,664,099.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(368,476.91)	
Comparison year's expenditures, adjusted for MOE calculation		4,295,622.15	

**Second Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA: Shasta County (AO)**

Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,637,754.00	4,295,622.15	
d. Special education unduplicated pupil count	294.00	259.00	
e. Per capita state and local expenditures (Test2c/Test2d)	15,774.67	16,585.41	(810.74)

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

		Projected Exps.	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	3,050,331.00	2,751,561.38	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,751,561.38	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,050,331.00	2,751,561.38	298,769.62

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

		Projected Exps.	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	3,050,331.00	2,751,561.38	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,751,561.38	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,050,331.00	2,751,561.38	

**Second Interim**  
**Special Education Maintenance of Effort**  
**2025-26 Projected Expenditures vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA:**      **Shasta County (AO)**

b. Special education unduplicated pupil count	294.00	259.00	
c. Per capita local expenditures (Test4a/Test4b)	10,375.28	10,623.79	(248.51)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Chuck Strom

Contact Name

Director of District Business Services

Title

(530) 225-0301

Telephone Number

cstrom@shastacoe.org

E-mail Address

ITEM 13  
CLOSING

13.1 Future Meeting Dates

- April 15, 2026, 6:00 p.m. – Regular Board Meeting

13.2 Other Important Dates

- March 25, 2026, 4:30 p.m. at Anderson Heights Library – Chat with the President
- April 6 to 13, 2026 – Spring Break (No School)

13.3 Adjournment to Closed Session

PROPOSED ACTION: Adjournment

CLOSED SESSION

**CLOSED SESSION** to consider and/or take action on:

- a. Conference with Labor Negotiator (G.C. 54957.6) Agency-designated representative: Jason Provence, Superintendent
- b. Government Code §54956.9(d)(2)
- c. Public Employment
- d. Public Employee Discipline/Dismissal/Release/Complaint.  
GC §54957
- e. Public Employee Performance Evaluation. GC §54947  
Superintendent's Evaluation

PROPOSED ACTION: TO BE DETERMINED

RECONVENE, REPORT, ADJOURN

The Board will reconvene to Open Session and report any action taken during Closed Session.

At the conclusion of the report, the Board meeting will be adjourned.