

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
December 10, 2025
3:30 pm, Multi-Purpose Room
Regular Board Meeting
Agenda**

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, November 12, 2025

C. Community Input

Members of the audience are welcome to address the Board of Trustees at this time during the meeting regarding items not listed on this agenda. The Trustees may ask questions for clarity but cannot take action on those matters, if desired, until such matters are appropriately placed on a future agenda, according to law. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter (Board bylaws 9323).

D. Board Report

E. Superintendent's Report

F. Staff Report

G. Student Report

H. Public Hearing

- 1. The Happy Valley Elementary School District (HVESD) gives notice regarding the intent to begin negotiations with the Happy Valley Education Association (HVEA) for a collective bargaining agreement (2026- 2028).**
- 2. 2024/2025 Developer Fee Certification**

I. Information Items

1. Dashboard Update

The Board will receive an update regarding the Dashboard.

J. Action Items

1. Board of Trustees Organizational Business

- a. Election of Board President
- b. Election of Board Clerk
- c. Appointment of Board Secretary

2. 1st Interim Budget Report

The Board will consider approval of the Happy Valley Elementary Schools District's Positive Certification that it can meet its financial obligations for the remainder of the 2025/2026 school year.

3. 2024/2025 Developer Fees

The Board will consider approval of the 2024/2025 Developer Fee Certification.

4. Board Policies

The Board will receive information regarding board policy updates and will consider approval of these.

5. Acceptance of Proposal to Open Negotiations from the Happy Valley Elementary School District (HVESD) to Happy Valley Education Association (HVEA) representing Certificated Bargaining Unit Members for 2026-2028 Initial Contract.

The Board will consider approval of opening negotiations between the Happy Valley Elementary School District (HVESD) and the Happy Valley Education Association (HVEA)

6. Acceptance of Proposal to Open Negotiations from Happy Valley Education Association (HVEA) representing Certificated Bargaining Unit Members to Happy Valley Elementary School District (HVESD) for 2026-2028 Initial Contact.

The Board will consider approval of opening negotiations between the Happy Valley Education Association (HVEA) and the Happy Valley Elementary School District (HVESD)

7. Increase Hours for RSP Teacher

The Board will consider approval of increasing the RSP teacher position from .40 FTE to .47 FTE effective January 1, 2026.

K. Consent Items

1. Approval of vendor warrants paid since the last meeting

L. Communications and Announcements

1. Dec. 17- Parent Club Meeting, 6:30 pm, Via Zoom
2. Dec. 19- Peacebuilder Assembly, 10:45 am, MPR, Theme Generosity
3. Dec. 19- Spirit Day, Pajama Day
4. Dec. 22-Jan 2- No School, Winter Break
5. Jan. 14- Board Meeting, 3:30 pm, MPR
6. Jan. 19- No School, Martin Luther King Jr. Day
7. Jan. 21- Parent Club Meeting, 6:30 pm, Via Zoom
8. Jan. 30- Peacebuilder Assembly, 10:45 am, MPR
9. Jan. 30- Spirit Day, TBA

M. Closed Session

1. Superintendent Goals

N. Report Out of Closed Session

O. Adjournment

Happy Valley School District
Regular Board Meeting
November 12, 2025
MINUTES

The meeting was called to order by the Board President at 3:31pm

BOARD MEMBERS PRESENT: Freeman, Willet, Hodges, Trotter, Stahl

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Stewart, Lynd, Willett

STUDENTS PRESENT: Alissha

- A. APPROVAL OF THE AGENDA
MSC FREEMAN/TROTTER to approve the Board Meeting agenda as written.
Unanimous.
- B. APPROVAL OF THE MINUTES
MSC WILLET/STAHL to approve the minutes from the Regular Board Meeting October 8, 2025. Unanimous.
- C. COMMUNITY INPUT
None.
- D. BOARD REPORT
None.
- E. SUPERINTENDENT'S REPORT
Michelle Stewart informed the Board of the following:
 - 1. October 13th was a Professional Development day, focusing on math and data. There was a special presentation from Green Schools and there was technology help for report cards from the COE.
 - 2. Attended the Math Initiative with Lindsey Doolan.
 - 3. Participated in a counseling institute.
 - 4. Jessica Shugart organized another great career day. Each teacher was interviewed on their college and career experience, and the students dressed up.
 - 5. Halloween was a big success.
 - 6. Parent teacher conferences are next week, teachers have spent a lot of extra time on report cards.
 - 7. After school activity sign ups went out, to be funded with ELOP funds.
 - 8. This month's theme is gratitude. Student council is preparing to run a food drive and make holiday cards. Thankful for everything our community does for Happy Valley.
- F. STAFF REPORT
Kara Willett informed the Board of the following:

1. ACCEPTANCE OF PROPOSAL TO OPEN NEGOTIATIONS FROM HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT (HVESD) TO HAPPY VALLEY EDUCATION ASSOCIATION (HVEA) REPRESENTING CERTIFICATED BARGAINING UNIT MEMBERS FOR 2026-2028 INITIAL CONTRACT
MSC TROTTER/FREEMAN to bring this item back for approval next meeting when union members are present. Unanimous.
2. ACCEPTANCE OF PROPOSAL TO OPEN NEGOTIATIONS FROM HAPPY VALLEY EDUCATION ASSOCIATION (HVEA) REPRESENTING CERTIFICATED BARGAINING UNIT MEMBERS TO HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT (HVESD) FOR 2026-2028 INITIAL CONTRACT
MSC TROTTER/FREEMAN to bring this item back for approval next meeting when union members are present. Unanimous.
3. 2025-2026 LCAP ESSA FEDERAL ADDENDUM
MSC FREEMAN/WILLET to approve the 2025-2026 LCAP ESSA Federal Addendum. Unanimous.
4. HEROES OF HAPPY VALLEY
MSC FREEMAN/HODGES to approve Sunday May 3, 2026 as the date for Heroes of Happy Valley Celebration. Katie Freeman and David Stahl will be on a committee to plan the celebration and work on the next steps. Unanimous.

K. CONSENT AGENDA

MSC STAHL/WILLET to approve the following:

1. MOU with Santa Cruz City Schools. Unanimous.
2. Vendor Warrants paid since the last meeting. Unanimous.

L. COMMUNICATION AND ANNOUNCEMENTS

1. November 17-21, 2025 - Parent Teacher Conferences, early release K-6th
2. November 19, 2025 - Parent Club Meeting, 6:30pm, Via Zoom
3. November 21, 2025 - PeaceBuilder Assembly, 10:45am
4. November 24-28, 2025 - No School, Thanksgiving Break
5. December 10, 2025 - Board Meeting, 3:30pm, MPR
6. December 17, 2025 - Parent Club Meeting, 6:30pm, Via Zoom
7. December 19, 2025 - PeaceBuilder Assembly, 10:45am
8. December 22, 2025 - January 2, 2026 - No School, Winter Break

M. CLOSED SESSION

None.

N. ADJOURNMENT

MSC TROTTER/FREEMAN to adjourn the meeting, there being no further business, 4:18pm. Unanimous.

Posted: November 21, 2025
District Office, Branciforte Fire Dept.
And Happy Valley Conference Center

Public Hearing

December 10, 2025 at 3:30 pm

In the Multi-Purpose Room

The Happy Valley Elementary School District

gives notice regarding the intent of Happy Valley Education Association (HVEA) to begin negotiations for collective bargaining agreement at the December 10, 2025 board Meeting which begins at 3:30pm.

Posted: November 21, 2025
District Office, SVFD-Station 3,
And Happy Valley Conference Center

Notice of Public Hearing December 10, 2025 3:30pm Via Zoom

The Happy Valley

Elementary School District will hold a public hearing regarding the 2024/2025 Certification and Verification of Need for Developer Fees at the December 10, 2025 Board Meeting which begins at approximately 3:30pm, in the Multi-Purpose Room.

2025-26 1st Interim with 2024-25 Unaudited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
RESOURCE # NAME MANAGEMENT #	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	3010 Title I 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-	12,693
8300-8599 - State	-	8,603	16,160	-	-	100,000	-
8600-8799 - Local	111,780	-	-	-	-	-	-
TOTAL REVENUE	111,780	8,603	16,160	16,405	1,449	100,000	12,693
1000-Certificated Salaries	39,957	-	437	12,523	-	43,251	12,250
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	8,982	-	98	2,815	-	1,461	428
4000-Books & Supplies	-	-	-	-	-	900	15
5000-Service&Operating	144,847	6,074	-	-	1,449	31,544	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	60,000	2,529	-	-	-	-	-
7300-Indirects	-	-	-	1,067	-	5,424	-
TOTAL EXPENDITURES	253,786	8,603	536	16,405	1,449	82,580	12,693
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	142,006	-	-	-	-	-	-
TOTAL OTHER	142,006	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	15,624	-	-	17,420	-
BEG. FUND BALANCE	-	-	39,261	-	-	20,933	-
END FUND BALANCE	-	-	54,885	-	-	38,353	-

	2025-26 1st Interim with 2024-25 Unaudited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED						
RESOURCE # NAME MANAGEMENT #	4035 Title II 2356	5811 REAP 0000	6019 SSPD Blk Grnt 0000	6053 UPK 0000	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	2,310	32,310	-	-	-	-	-
8300-8599 - State	-	-	31,734	15,405	8,900	-	13,834
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	2,310	32,310	31,734	15,405	8,900	-	13,834
1000-Certificated Salaries	600	-	-	-	-	-	10,737
2000-Classified Salaries	-	23,958	-	14,059	-	-	-
3000-Benefits	135	6,253	-	1,347	-	-	2,414
4000-Books & Supplies	-	-	-	-	65,750	-	-
5000-Service&Operating	1,425	-	5,700	-	-	-	683
6000-Capital Outlay	-	-	-	-	-	65,572	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	150	2,099	-	-	-	-	-
TOTAL EXPENDITURES	2,310	32,310	5,700	15,405	65,750	65,572	13,834
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	26,034	-	(56,850)	(65,572)	-
BEG. FUND BALANCE	-	-	-	-	61,925	65,572	-
END FUND BALANCE	-	-	26,034	-	5,075	-	-

	2025-26 1st Interim with 2024-25 Unaudited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED					UNRESTRICTED	
RESOURCE # NAME MANAGEMENT #	7311 Class BG 0000	7435 LREBG 0000	7690 STRS behalf 0000	7810 Literacy Screen PD 2025	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	21,570	31,263
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	-	1,181	82,223	-	-	-	-
8600-8799 - Local	-	-	-	-	65,831	-	-
TOTAL REVENUE	-	1,181	82,223	-	65,831	21,570	31,263
1000-Certificated Salaries	-	-	-	-	23,180	14,988	19,196
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	-	-	82,223	-	4,420	6,582	5,067
4000-Books & Supplies	-	-	-	-	6,300	-	2,000
5000-Service&Operating	212	1,181	-	-	21,296	-	5,000
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-
TOTAL EXPENDITURES	212	1,181	82,223	-	55,196	21,570	31,263
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	(10,000)	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	(10,000)	-	-
NET INCR/DECR TO FUND BALANCE	(212)	-	-	-	636	-	-
BEG. FUND BALANCE	212	-	-	1,037	25,448	-	-
END FUND BALANCE	-	-	-	1,037	26,083	-	-

	2025-26 1st Interim with 2024-25 Unaudited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	UNRESTRICTED						
RESOURCE # NAME MANAGEMENT #	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0000 Restroom Project BTRM	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	1,392,579	-	-	-	-	-	-
8100-8299 - Federal	786	-	-	-	-	-	-
8300-8599 - State	4,210	-	-	-	-	-	20,731
8600-8799 - Local	32,573	-	65,000	51,975	-	-	-
TOTAL REVENUE	1,430,147	-	65,000	51,975	-	-	20,731
1000-Certificated Salaries	629,393	-	-	10,783	-	-	58,708
2000-Classified Salaries	209,832	-	-	-	-	-	-
3000-Benefits	326,971	-	-	2,712	-	-	28,498
4000-Books & Supplies	3,500	-	-	-	-	-	5,250
5000-Service&Operating	170,255	35,000	27,403	18,000	-	-	7,420
6000-Capital Outlay	-	-	124,044.88	-	3,607	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	(8,741)	-	-	-	-	-	-
TOTAL EXPENDITURES	1,331,210	35,000	151,448	31,494	3,607	-	99,876
OTHER SOURCES:							
89XX TRANS IN	54,462	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	10,000	-	-	-	-
CONTR UNRES TO UNREST #8980	(111,448)	35,000	76,448	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(142,006)	-	-	-	-	-	-
TOTAL OTHER	(198,993)	35,000	86,448	-	-	-	-
NET INCR/DECR TO FUND BALANCE	(100,055)	-	-	20,481	(3,607)	-	(79,145)
BEG. FUND BALANCE	537,876	-	-	-	3,607	8,318	110,674
END FUND BALANCE	437,821	-	-	20,481	-	8,318	31,530

	2025-26 1st Interim with 2024-25 Unaudited Beginning Balances			
	GENERAL FUND 01 - DETAILS - BY RESOURCE			
	FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue				
8000-8099 - LCFF/Prop. Tax	1,445,412	-	1,445,412	1,445,412
8100-8299 - Federal	65,953	65,167	786	65,953
8300-8599 - State	302,981	278,040	24,941	302,981
8600-8799 - Local	327,159	177,611	149,548	327,159
TOTAL REVENUE	2,141,504	520,818	1,620,686	2,141,504
1000-Certificated Salaries	876,002	142,935	733,067	876,002
2000-Classified Salaries	247,848	38,016	209,832	247,848
3000-Benefits	480,405	110,576	369,829	480,405
4000-Books & Supplies	83,715	72,965	10,750	83,715
5000-Service&Operating	477,490	214,412	263,078	477,490
6000-Capital Outlay	193,224	65,572	127,652	193,224
7100-7200-Other out go	62,529	62,529	-	62,529
7300-Indirects	0	8,741	(8,741)	-
TOTAL EXPENDITURES	2,421,213	715,746	1,705,468	2,421,213
OTHER SOURCES:				
89XX TRANS IN	54,462	-	54,462	54,462
76XX TRANS OUT	-	-	-	-
CONTR. REST. TO REST. #8990	-	(10,000)	10,000	-
CONTR UNRES TO UNREST #8980	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	142,006	(142,006)	-
TOTAL OTHER	54,462	132,006	(77,545)	54,462
NET INCR/DECR TO FUND BALANCE	(225,247)	(62,921)	(162,326)	(225,247)
BEG. FUND BALANCE	874,864	214,389	660,475	874,864
END FUND BALANCE	649,617	151,467	498,149	649,617

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2025-26 1st Interim with 2024-25 Unaudited Beginning Balances

RS GL/FN MGMT	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL
Revenue											
8699	5,400	-	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	65,831
8990	-	(10,000)	-	-	-	-	-	-	-	-	(10,000)
8980	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	5,400	(10,000)	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	55,831
Expense											
1000	-	-	23,180	-	-	-	-	-	-	-	23,180
2000	-	-	-	-	-	-	-	-	-	-	-
3000	-	-	4,420	-	-	-	-	-	-	-	4,420
4000	-	-	500	600	1,000	1,000	800	800	800	800	6,300
5000	5,400	-	-	14,400	248	248	250	250	250	250	21,296
6000	-	-	-	-	-	-	-	-	-	-	-
Expense Total	5,400	-	28,100	15,000	1,248	1,248	1,050	1,050	1,050	1,050	55,196
Difference	-	(10,000)	10,636	-	-	-	-	-	-	-	636
Beginning Balance	-	13,979	1,377	95	1,691	1,283	2,181	1,179	2,017	1,645	25,448
Ending Balance	-	3,979	12,013	95	1,691	1,283	2,181	1,179	2,017	1,645	26,083

2025-26 1st Interim with 2024-25 Unaudited Beginning Balances									
	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				TOTAL ALL FUNDS
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,445,412								\$ 1,445,412.00
8100-8299 - Federal	\$ 65,953								\$ 65,952.97
8300-8599 - State	\$ 302,981								\$ 302,980.68
8600-8799 - Local	\$ 327,159	\$ 12,000	\$ 1,500	\$ 1,500	\$ 51,000			\$ 51,000	\$ 393,158.87
TOTAL REVENUE	\$ 2,141,504	\$ 12,000	\$ 1,500	\$ 1,500	\$ 51,000	\$ -	\$ -	\$ 51,000	\$ 2,207,504.52
1000-Certificated Salaries	\$ 876,002								\$ 876,002.45
2000-Classified Salaries	\$ 247,848								\$ 247,848.46
3000-Benefits	\$ 480,405								\$ 480,405.24
4000-Books & Supplies	\$ 83,715								\$ 83,714.80
5000-Service&Operating	\$ 477,490			\$ 4,838					\$ 482,327.86
6000-Capital Outlay	\$ 193,224			\$ 125,308					\$ 318,531.27
7100-7200-Other out go	\$ 62,529								\$ 62,529.00
7300-Indirects	\$ 0					\$ -			\$ 0.00
TOTAL EXPENDITURES	\$ 2,421,213	\$ -	\$ -	\$ 130,146	\$ -	\$ -	\$ -		\$ 2,551,359.08
OTHER SOURCES:									
89XX TRANS IN	\$ 54,462								\$ 54,461.73
76XX TRANS OUT	\$ -				\$ (54,462)			\$ (54,462)	\$ (54,461.73)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
TOTAL OTHER	\$ 54,462	\$ -	\$ -	\$ -	\$ (54,462)	\$ -	\$ -	\$ (54,462)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (225,247)	\$ 12,000	\$ 1,500	\$ (128,646)	\$ (3,462)	\$ -	\$ -	\$ (3,462)	\$ (343,854.56)
ACTUAL BEG. FUND BALANCE	\$ 874,864	\$ 434,628	\$ 3	\$ 130,884	\$ 43,361	\$ 304,354	\$ 809,733	\$ 1,157,448	\$ 2,597,826.32
END FUND BALANCE	\$ 649,617	\$ 446,628	\$ 1,503	\$ 2,238	\$ 39,899	\$ 304,354	\$ 809,733	\$ 1,153,986	\$ 2,253,971.76
FUND 17 - REU		\$ 121,061							
FUND 17 - UNREST.		\$ 325,567							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 121,060.65								

2025-26 1st Interim with 2024-25 Unaudited Beginning Balances

	2025-26			2026-27			2027-28		
	1st Interim			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,445,412	-	1,445,412	1,485,549	-	1,485,549	1,526,463	-	1,526,463
8100-8299 - Federal	786	65,167	65,953	-	65,167	65,167	-	65,167	65,167
8300-8599 - State	24,941	278,040	302,981	25,081	245,045	270,126	23,887	233,943	257,830
8600-8799 - Local	149,548	177,611	327,159	84,548	93,985	178,533	84,548	93,985	178,533
TOTAL REVENUE	1,620,686	520,818	2,141,504	1,595,178	404,197	1,999,375	1,634,898	393,095	2,027,993
1000-Certificated Salaries	733,067	142,935	876,002	731,215	114,321	845,536	766,694	96,494	863,188
2000-Classified Salaries	209,832	38,016	247,848	211,391	38,016	249,407	224,849	27,053	251,901
3000-Benefits	369,829	110,576	480,405	370,077	109,875	479,952	379,179	106,580	485,759
4000-Books & Supplies	10,750	72,965	83,715	11,288	9,997	21,285	11,852	10,496	22,348
5000-Service&Operating	263,078	214,412	477,490	242,487	180,676	423,163	252,861	183,172	436,033
6000-Capital Outlay	127,652	65,572	193,224	35,078	-	35,078	35,078	-	35,078
7100-7200-Other out go	-	62,529	62,529	-	2,529	2,529	-	2,529	2,529
7300-Indirects	(8,741)	8,741	-	(8,741)	8,741	-	(8,741)	8,741	-
TOTAL EXPENDITURES	1,705,468	715,746	2,421,213	1,592,794	464,155	2,056,949	1,661,772	435,065	2,096,837
OTHER SOURCES:									
89XX TRANS IN	54,462	-	54,462	56,604	-	56,604	70,981	-	70,981
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	10,000	(10,000)	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(142,006)	142,006	-	(87,043)	87,043	-	(93,648)	93,648	-
TOTAL OTHER	(77,545)	132,006	54,462	(30,440)	87,043	56,604	(22,667)	93,648	70,981
NET INCR/DECR TO FUND BALANCE	(172,326)	(52,921)	(225,247)	(28,056)	27,085	(971)	(49,541)	51,678	2,137
ACTUAL BEG. FUND BALANCE	660,475	214,389	874,864	498,149	151,467	649,617	470,093	178,553	648,646
END FUND BALANCE	488,149	161,467	649,617	470,093	178,553	648,646	420,552	230,230	650,783

(REU):

121,061

102,847

104,842

2025-26 1st Interim - Revenue Variances								
	2025-26			25-26 Adopted Budget		2025-26		
	Adopted Budget			to 25-26 1st Interim		1st Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,403,863	-	1,403,863			1,445,412	-	1,445,412
1) Property taxes projected at 3% growth				41,549				
8100-8299 - Federal	-	53,119	53,119			786	65,167	65,953
1) MAA				786				
2) Title I & Title II					12,981			
3) REAP Revenue					(933)			
8300-8599 - State	24,840	195,109	219,949			24,941	278,040	302,981
1) ELOP revenue allocation					50,000			
2) Student Support & Professional Devlpmnt					31,734			
3) Learning Recovery Emerg. Block Grant					1,181			
4) Revenue Updates				101	16			
8600-8799 - Local	74,079	154,008	228,087			149,548	177,611	327,159
1) Update interest to actuals				10,000				
2) Revenue Updates				469				
3) Revenue/Donations for restroom project				65,000				
4) Refund from Abrite for PY Overcharge					17,795			
5) Rsc 6500 Special Education Revenue					408			
TOTAL REVENUE	1,502,782	402,236	1,905,018	117,904	94,979	1,620,686	520,818	2,141,504

2025-26 1st Interim - Expenditure Variances								
	2025-26			25-26 Adopted Budget		2025-26		
	Adopted Budget			to 25-26 1st Interim		1st Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
1000-Certificated Salaries	734,114	128,824	862,938			733,067	142,935	876,002
1) English Learners (Title I)					12,250			
2) Art & Music Teacher					(2,947)			
3) RSP Teacher from .40 to .47 FTE					2,727			
3) Salary Update				(1,047)	2,081			
2000-Classified Salaries	194,006	38,726	232,732			209,832	38,016	247,848
1) One additional aide				15,480				
2) Salary Update				346	(710)			
3000-Benefits	370,009	110,568	480,577			369,829	110,576	480,405
1) Salary Update				(180)	8			
4000-Books & Supplies	10,750	72,050	82,800			10,750	72,965	83,715
1) ELOP Supplies					915			
5000-Service&Operating	236,575	220,323	456,898			263,078	214,412	477,490
1) Reduce SpEd MOU w/ LOSD					(46,153)	-	-	
2) SpEd Transportation Contract					20,000			
3) Restroom architect & other services				17,203				
4) Sport Court Updates					5,400			
5) Increase lunch budget				15,000				
6) ELOP: AC Repair & Increase Sprouts budget					7,244			
7) Misc budget to match actuals					1,898			
6000-Capital Outlay	-	-	-			127,652	65,572	193,224
1) Restroom building lease & construction				127,652	65,572			
7000-Other Outgo	-	2,529	2,529			-	62,529	62,529
1) SpEd Contract w/ SAIL					60,000			
TOTAL EXPENDITURES	1,545,455	570,490	2,115,945	46,802	2,714	1,714,208	644,476	2,421,213

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances						
GENERAL FUND 01 - DETAILS - BY RESOURCE						
	SPECIAL EDUCATION RESTRICTED					RESTRICTED
RESOURCE # NAME MANAGEMENT #	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-
8300-8599 - State	-	8,603	16,160	-	-	100,000
8600-8799 - Local	93,985	-	-	-	-	-
TOTAL REVENUE	93,985	8,603	16,160	16,405	1,449	100,000
1000-Certificated Salaries	39,957	-	437	12,523	-	21,335
2000-Classified Salaries	-	-	-	-	-	-
3000-Benefits	8,982	-	98	2,815	-	1,461
4000-Books & Supplies	-	-	-	-	-	945
5000-Service&Operating	132,089	6,074	-	-	1,449	33,121
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	2,529	-	-	-	-
7300-Indirects	-	-	-	1,067	-	5,424
TOTAL EXPENDITURES	181,028	8,603	536	16,405	1,449	62,287
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	87,043	-	-	-	-	-
TOTAL OTHER	87,043	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	15,624	-	-	37,713
ACTUAL BEG. FUND BALANCE	-	-	54,885	-	-	38,353
END FUND BALANCE	-	-	70,509	-	-	76,066

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances						
GENERAL FUND 01 - DETAILS - BY RESOURCE						
RESOURCE # NAME MANAGEMENT #	RESTRICTED					
	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6019 Student Support PD 0000	6053 UPK 0000	6300 Lottery 20 3000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-
8100-8299 - Federal	12,693	2,310	32,310	-	-	-
8300-8599 - State	-	-	-	-	15,405	8,819
8600-8799 - Local	-	-	-	-	-	-
TOTAL REVENUE	12,693	2,310	32,310	-	15,405	8,819
1000-Certificated Salaries	12,250	600	-	16,515	-	-
2000-Classified Salaries	-	-	23,958	-	14,059	-
3000-Benefits	428	135	6,253	3,719	1,347	-
4000-Books & Supplies	15	-	-	-	-	9,038
5000-Service&Operating	-	1,425	-	5,800	-	-
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	-	150	2,099	-	-	-
TOTAL EXPENDITURES	12,693	2,310	32,310	26,034	15,405	9,038
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	(26,034)	-	(218)
ACTUAL BEG. FUND BALANCE	-	-	-	26,034	-	5,075
END FUND BALANCE	-	-	-	-	-	4,857

	2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances					
	GENERAL FUND 01 - DETAILS - BY RESOURCE					
	RESTRICTED					UNRESTRICTED
RESOURCE # NAME MANAGEMENT #	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	7810 Literacy Screen PD 2025	9009 Donation Prgm MISC	1400 EPA 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	21,208
8100-8299 - Federal	-	-	-	-	-	-
8300-8599 - State	13,834	-	82,223	-	-	-
8600-8799 - Local	-	-	-	-	-	-
TOTAL REVENUE	13,834	-	82,223	-	-	21,208
1000-Certificated Salaries	10,703	-	-	-	-	14,626
2000-Classified Salaries	-	-	-	-	-	-
3000-Benefits	2,414	-	82,223	-	-	6,582
4000-Books & Supplies	-	-	-	-	-	-
5000-Service&Operating	717	-	-	-	-	-
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-
TOTAL EXPENDITURES	13,834	-	82,223	-	-	21,208
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	-	1,037	26,083	-
END FUND BALANCE	-	-	-	1,037	26,083	-

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances						
GENERAL FUND 01 - DETAILS - BY RESOURCE						
UNRESTRICTED						
RESOURCE # NAME MANAGEMENT #	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007	0000 Restroom Project BTRM	0084 Parcel Tax 0000	0825 Fac&Main 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	37,270	1,427,071	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-
8300-8599 - State	-	4,537	-	-	-	-
8600-8799 - Local	-	32,573	-	-	51,975	-
TOTAL REVENUE	37,270	1,464,181	-	-	51,975	-
1000-Certificated Salaries	20,284	685,523	-	-	10,783	-
2000-Classified Salaries	-	211,391	-	-	-	-
3000-Benefits	5,067	355,716	-	-	2,712	-
4000-Books & Supplies	2,100	3,675	-	-	-	-
5000-Service&Operating	9,819	178,768	35,000	-	18,900	-
6000-Capital Outlay	-	-	-	35,078	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	-	(8,741)	-	-	-	-
TOTAL EXPENDITURES	37,270	1,426,331	35,000	35,078	32,394	-
OTHER SOURCES:						
89XX TRANS IN	-	56,604	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	(70,078)	35,000	35,078	-	-
CONTR. UNRES TO RESTR. #8980	-	(87,043)	-	-	-	-
TOTAL OTHER	-	(100,518)	35,000	35,078	-	-
NET INCR/DECR TO FUND BALANCE	-	(62,668)	-	-	19,581	-
ACTUAL BEG. FUND BALANCE	-	437,821	-	-	20,481	-
END FUND BALANCE	-	375,153	-	-	40,061	-

	2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances					
	GENERAL FUND 01 - DETAILS - BY RESOURCE					
	UNRESTRICTED		FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	0838 INST/MTLS 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	1,485,549	-	1,485,549	1,485,549
8100-8299 - Federal	-	-	65,167	65,167	-	65,167
8300-8599 - State	-	20,543	270,126	245,045	25,081	270,126
8600-8799 - Local	-	-	178,533	93,985	84,548	178,533
TOTAL REVENUE	-	20,543	1,999,375	404,197	1,595,178	1,999,375
1000-Certificated Salaries	-	-	845,536	114,321	731,215	845,536
2000-Classified Salaries	-	-	249,407	38,016	211,391	249,407
3000-Benefits	-	-	479,952	109,875	370,077	479,952
4000-Books & Supplies	-	5,513	21,285	9,997	11,288	21,285
5000-Service&Operating	-	-	423,163	180,676	242,487	423,163
6000-Capital Outlay	-	-	35,078	-	35,078	35,078
7100-7200-Other out go	-	-	2,529	2,529	-	2,529
7300-Indirects	-	-	0	8,741	(8,741)	-
TOTAL EXPENDITURES	-	5,513	2,056,949	464,155	1,592,794	2,056,949
OTHER SOURCES:						
89XX TRANS IN	-	-	56,604	-	56,604	56,604
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	87,043	(87,043)	-
TOTAL OTHER	-	-	56,604	87,043	(30,440)	56,604
NET INCR/DECR TO FUND BALANCE	-	15,031	(971)	27,085	(28,056)	(971)
ACTUAL BEG. FUND BALANCE	8,318	31,530	649,617	151,467	498,149	649,617
END FUND BALANCE	8,318	46,561	648,646	178,553	470,093	648,646

2027-28 Projected Budget with 2026-27 Projected Ending Balances						
GENERAL FUND 01 - DETAILS - BY RESOURCE						
	SPECIAL EDUCATION RESTRICTED					RESTRICTED
RESOURCE # NAME MANAGEMENT #	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-
8300-8599 - State	-	8,603	16,160	-	-	100,000
8600-8799 - Local	93,985	-	-	-	-	-
TOTAL REVENUE	93,985	8,603	16,160	16,405	1,449	100,000
1000-Certificated Salaries	39,957	-	437	12,523	-	20,060
2000-Classified Salaries	-	-	-	-	-	-
3000-Benefits	8,982	-	98	2,815	-	1,461
4000-Books & Supplies	-	-	-	-	-	992
5000-Service&Operating	138,694	6,074	-	-	1,449	34,777
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	2,529	-	-	-	-
7300-Indirects	-	-	-	1,067	-	5,424
TOTAL EXPENDITURES	187,633	8,603	536	16,405	1,449	62,715
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	93,648	-	-	-	-	-
TOTAL OTHER	93,648	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	15,624	-	-	37,285
ACTUAL BEG. FUND BALANCE	-	-	70,509	-	-	76,066
END FUND BALANCE	-	-	86,133	-	-	113,351

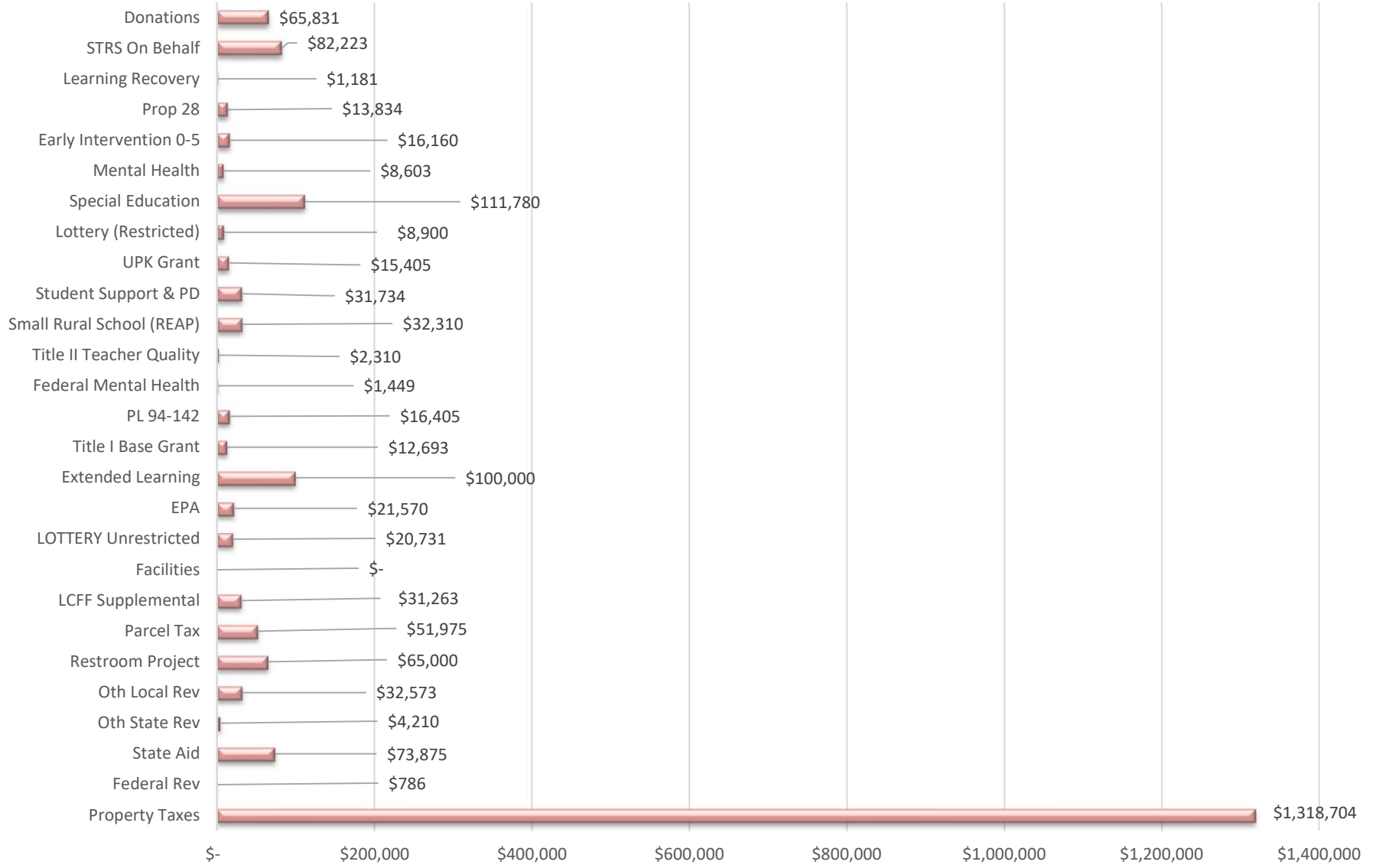
	2027-28 Projected Budget with 2026-27 Projected Ending Balances					
	GENERAL FUND 01 - DETAILS - BY RESOURCE					
	RESTRICTED					
RESOURCE # NAME MANAGEMENT #	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6770 Prop 28 AMS 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-
8100-8299 - Federal	12,693	2,310	32,310	-	-	-
8300-8599 - State	-	-	-	4,865	8,258	13,834
8600-8799 - Local	-	-	-	-	-	-
TOTAL REVENUE	12,693	2,310	32,310	4,865	8,258	13,834
1000-Certificated Salaries	12,250	600	-	-	-	10,667
2000-Classified Salaries	-	-	23,958	3,095	-	-
3000-Benefits	428	135	6,253	1,770	-	2,414
4000-Books & Supplies	15	-	-	-	9,489	-
5000-Service&Operating	-	1,425	-	-	-	753
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	-	150	2,099	-	-	-
TOTAL EXPENDITURES	12,693	2,310	32,310	4,865	9,489	13,834
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	(1,232)	-
ACTUAL BEG. FUND BALANCE	-	-	-	-	4,857	-
END FUND BALANCE	-	-	-	-	3,625	-

	2027-28 Projected Budget with 2026-27 Projected Ending Balances					
	GENERAL FUND 01 - DETAILS - BY RESOURCE					
	RESTRICTED				UNRESTRICTED	
RESOURCE # NAME MANAGEMENT #	7311 Class BG 0000	7690 STRS behalf 0000	7810 Literacy Screen PD 2025	9009 Donation Prgrm MISC	1400 EPA 0000	0700 Supplemental 2801
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	20,408	43,557
8100-8299 - Federal	-	-	-	-	-	-
8300-8599 - State	-	82,223	-	-	-	-
8600-8799 - Local	-	-	-	-	-	-
TOTAL REVENUE	-	82,223	-	-	20,408	43,557
1000-Certificated Salaries	-	-	-	-	13,826	22,567
2000-Classified Salaries	-	-	-	-	-	-
3000-Benefits	-	82,223	-	-	6,582	5,067
4000-Books & Supplies	-	-	-	-	-	2,205
5000-Service&Operating	-	-	-	-	-	10,310
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-
TOTAL EXPENDITURES	-	82,223	-	-	20,408	40,149
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	3,408
ACTUAL BEG. FUND BALANCE	-	-	1,037	26,083	-	-
END FUND BALANCE	-	-	1,037	26,083	-	3,408

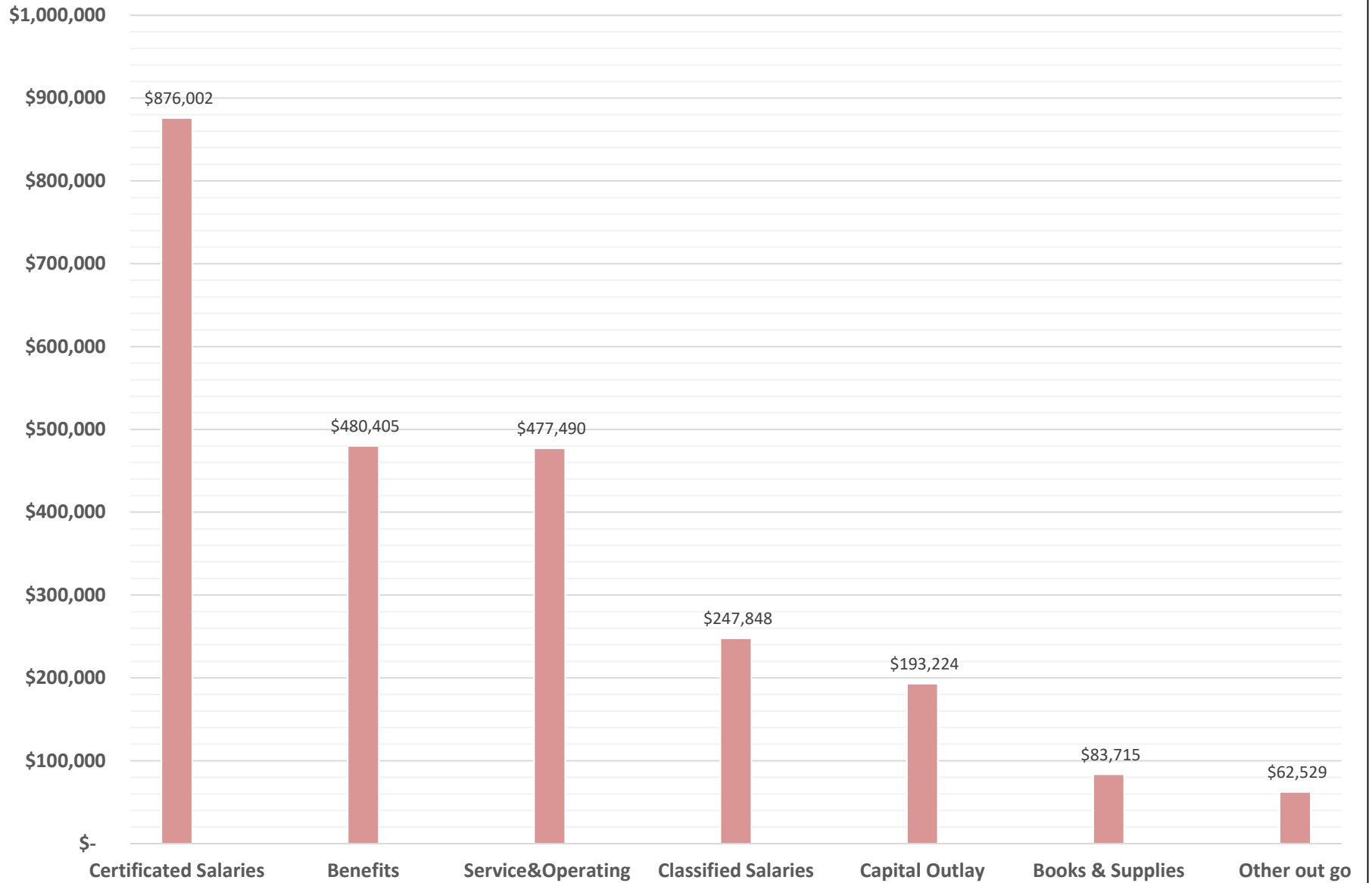
	2027-28 Projected Budget with 2026-27 Projected Ending Balances					
	GENERAL FUND 01 - DETAILS - BY RESOURCE					
	UNRESTRICTED					
RESOURCE # NAME MANAGEMENT #	0000 GENERAL 2801	0000 Univ Lunch 3007	0000 Restroom Project BTRM	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	1,462,498	-	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-
8300-8599 - State	4,652	-	-	-	-	-
8600-8799 - Local	32,573	-	-	51,975	-	-
TOTAL REVENUE	1,499,723	-	-	51,975	-	-
1000-Certificated Salaries	719,518	-	-	10,783	-	-
2000-Classified Salaries	224,849	-	-	-	-	-
3000-Benefits	364,818	-	-	2,712	-	-
4000-Books & Supplies	3,859	-	-	-	-	-
5000-Service&Operating	187,706	35,000	-	19,845	-	-
6000-Capital Outlay	-	-	35,078	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	(8,741)	-	-	-	-	-
TOTAL EXPENDITURES	1,492,009	35,000	35,078	33,339	-	-
OTHER SOURCES:						
89XX TRANS IN	70,981	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	(70,078)	35,000	35,078	-	-	-
CONTR. UNRES TO RESTR. #8980	(93,648)	-	-	-	-	-
TOTAL OTHER	(92,745)	35,000	35,078	-	-	-
NET INCR/DECR TO FUND BALANCE	(85,031)	-	-	18,636	-	-
ACTUAL BEG. FUND BALANCE	375,153	-	-	40,061	-	8,318
END FUND BALANCE	290,123	-	-	58,697	-	8,318

	2027-28 Projected Budget with 2026-27 Projected Ending Balances				
	GENERAL FUND 01 - DETAILS - BY RESOURCE				
	UNRESTRICTED	FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue		-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	1,526,463	-	1,526,463	1,526,463
8100-8299 - Federal	-	65,167	65,167	-	65,167
8300-8599 - State	19,235	257,830	233,943	23,887	257,830
8600-8799 - Local	-	178,533	93,985	84,548	178,533
TOTAL REVENUE	19,235	2,027,993	393,095	1,634,898	2,027,993
1000-Certificated Salaries	-	863,188	96,494	766,694	863,188
2000-Classified Salaries	-	251,901	27,053	224,849	251,901
3000-Benefits	-	485,759	106,580	379,179	485,759
4000-Books & Supplies	5,788	22,348	10,496	11,852	22,348
5000-Service&Operating	-	436,033	183,172	252,861	436,033
6000-Capital Outlay	-	35,078	-	35,078	35,078
7100-7200-Other out go	-	2,529	2,529	-	2,529
7300-Indirects	-	0	8,741	(8,741)	-
TOTAL EXPENDITURES	5,788	2,096,837	435,065	1,661,772	2,096,837
OTHER SOURCES:					
89XX TRANS IN	-	70,981	-	70,981	70,981
76XX TRANS OUT	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	93,648	(93,648)	-
TOTAL OTHER	-	70,981	93,648	(22,667)	70,981
NET INCR/DECR TO FUND BALANCE	13,447	2,137	51,678	(49,541)	2,137
ACTUAL BEG. FUND BALANCE	46,561	648,646	178,553	470,093	648,646
END FUND BALANCE	60,007	650,783	230,230	420,552	650,783

Happy Valley General Fund Revenue by Program 2025-26 1st Interim Budget



Happy Valley General Fund Expenditures 2025-26 1st Interim Budget



Happy Valley Elementary

2025-26 1st Interim

2025/26 Through October	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accruals	Budget Adj	Total
A. BEGINNING CASH	9110	910,745	865,027	812,346	612,778	609,932	407,376	913,880	743,435	591,386	431,852	853,922	691,216			910,745
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	16,104	11,082	16,907	11,082	-	5,572	4,356	4,936	10,833	4,936	4,936	-	4,700		95,445
Property Taxes	8020-8079	-	1,628	18,432	4,045	498	648,401	2,646	205	97	582,493	2,375	89,147			1,349,967
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-			-
Federal Revenues	8100-8299	-	32,310	3,622	538	(1,619)	355	14,495	2,372	623	2,349	9,792		1,117		65,953
Other State Revenues	8300-8599	32,594	21,464	25,732	45,265	6,443	13,468	4,704	7,455	6,171	7,979	7,195	4,296	37,993	82,223	302,981
Other Local Revenues	8600-8799	51,532	14,163	15,803	96,708	19,527	31,405	4,760	11,253	3,471	32,072	7,009		39,457		327,159
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	54,462			54,462
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-			-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL RECEIPTS		100,230	80,647	80,495	157,638	24,849	699,200	30,960	26,221	21,195	629,828	31,307	147,904	83,267	82,223	2,195,966
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	14,868	74,407	78,209	79,960	85,453	83,408	82,024	87,583	83,441	84,077	84,599	37,974			876,002
Classified Salaries	2000-2999	13,440	22,097	22,097	22,097	22,067	22,134	22,190	22,134	22,374	22,166	21,849	13,204			247,848
Employee Benefits	3000-3999	11,072	34,678	36,902	37,734	36,946	36,564	36,335	37,187	35,529	35,385	36,040	23,811		82,223	480,405
Books and Supplies	4000-4999	2,519	2,893	5,417	1,777	4,723	8,055	3,474	4,568	4,905	4,107	6,991	5,716	28,570		83,715
Services	5000-5999	42,522	21,202	38,502	22,695	12,208	52,501	54,459	23,876	31,556	59,100	41,611	20,761	56,496		477,490
Capital Outlay	6000-6599	-	-	108,830	2,923	61,008	2,923	2,923	2,923	2,923	2,923	2,923	2,923			193,224
Other Outgo	7000-7499	-	-	-	2,626	-	-	-	-	-	-	-	(97)	60,000		62,529
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-			-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-			-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL DISBURSEMENTS		84,422	155,275	289,958	169,812	222,404	205,586	201,405	178,271	180,729	207,757	194,013	104,291	145,066	82,223	2,421,213
D. BALANCE SHEET ITEMS																
Beginning Balances													Net Changes		Ending Balance	
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	(9,975)	9,975	-	-	-	-	-	-	-	-	-	-		9,975	-
Accounts Receivable	9200-9299	(50,419)	-	-	2,490	40	35,000	12,889						(83,267)	(32,848)	(83,267)
Due From Other Funds	9310	(37,590)	-	37,590	-	-	-	-	-	-	-	-	-		37,590	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Def Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-		-	-
SUBTOTAL ASSETS		(97,984)	9,975	37,590	2,490	40	35,000	12,889	-	-	-	-	-	(83,267)	14,717	(83,267)
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	98,190	(55,998)	(15,643)	7,405	9,287	(40,000)							145,066	50,118	148,308
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Unearned Revenues	9650	35,676	(15,504)	-	-	-	-	-	-	-	-	-	-		(15,504)	20,172
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-		-	-
SUBTOTAL LIABILITIES		133,865	(71,502)	(15,643)	7,405	9,287	(40,000)	-	-	-	-	-	-	145,066	34,614	168,479
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL BALANCE SHEET ITEMS		35,881	(61,527)	21,947	9,895	9,327	(5,000)	12,889	-	-	-	-	-	61,799	49,331	85,212
E. NET INCREASE/DECREASE																
B - C + D		(45,718)	(52,681)	(199,568)	(2,847)	(202,555)	506,504	(170,445)	(152,049)	(159,534)	422,071	(162,706)	43,613	-		(175,915)
F. ENDING CASH (A + E)		865,027	812,346	612,778	609,932	407,376	913,880	743,435	591,386	431,852	853,922	691,216	734,829			734,829
G. Ending Cash, Plus Cash Accruals and Adjustments																
H. Change to Fund Balance		15,809	(74,628)	(209,463)	(12,174)	(197,555)	493,615	(170,445)	(152,049)	(159,534)	422,071	(162,706)	(18,186)		Completed By:	
I. Ending Fund Balance		890,673	816,044	606,581	594,407	396,852	890,467	720,022	567,973	408,438	830,509	667,803	649,617		Lauren Demasi	
J. Cash % of Fund Balance		104%	97%	100%	101%	103%	103%	103%	104%	106%	103%	104%	113%			

Happy Valley Elementary

2025-26 1st Interim

2026-27	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accruals	Budget Adj	Total
A. BEGINNING CASH	9110	734,829	697,732	675,884	483,165	268,010	135,973	665,536	537,180	388,883	246,256	683,497	531,174			734,829
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	10,848	10,848	16,400	10,848	-	5,551	4,340	4,917	10,792	4,917	4,917	-	10,704		95,083
Property Taxes	8020-8079	-	2,131	21,742	2,570	513	667,853	2,726	211	100	599,968	2,447	90,206			1,390,466
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-			-
Federal Revenues	8100-8299	743	-	2,724	1,049	(1,600)	350	24,203	2,344	616	2,321	9,676	7,361	15,381		65,167
Other State Revenues	8300-8599	10,372	10,521	12,235	31,543	13,996	11,463	4,004	6,345	13,765	6,791	6,124	6,200	54,544	82,223	270,126
Other Local Revenues	8600-8799	29,567	107,983	3,504	(82,646)	10,656	17,138	25,331	6,141	1,894	17,502	3,825	1,734	35,905		178,533
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	56,604			56,604
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-			-
Undefined Objects																-
TOTAL RECEIPTS		51,530	131,483	56,604	(36,636)	23,565	702,356	60,603	19,959	27,166	631,499	26,988	162,105	116,534	82,223	2,055,979
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	14,484	76,967	82,854	83,449	82,481	80,507	79,171	84,537	80,539	81,153	81,656	17,737			845,536
Classified Salaries	2000-2999	13,450	22,206	22,206	22,206	22,206	22,273	22,330	22,273	22,515	22,305	21,987	13,450			249,407
Employee Benefits	3000-3999	10,587	33,465	35,823	36,503	35,972	35,607	35,389	36,202	34,602	34,458	35,090	34,031		82,223	479,952
Books and Supplies	4000-4999	1,119	581	703	2,792	1,201	2,048	883	1,162	1,247	1,044	778	493	7,235		21,285
Services	5000-5999	30,561	17,188	39,773	30,646	10,819	29,434	48,263	21,159	27,966	52,376	36,877	38,008	40,094		423,163
Capital Outlay	6000-6599	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923			35,078
Other Outgo	7000-7499	-	-	-	-	-	-	-	-	-	-	-	-	2,529		2,529
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-			-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-			-
Undefined Objects																-
TOTAL DISBURSEMENTS		73,124	153,331	184,282	178,519	155,602	172,793	188,959	168,255	169,793	194,258	179,311	106,642	49,858	82,223	2,056,950
D. BALANCE SHEET ITEMS																
Beginning Balances													Net Changes		Ending Balance	
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	-													-	-
Accounts Receivable	9200-9299	(83,267)		83,267										(116,534)	(33,267)	(116,534)
Due From Other Funds	9310	-													-	-
Stores	9320	-													-	-
Prepaid Expenditures	9330	-													-	-
Other Current Assets	9340	-													-	-
Def Outflows of Resources	9490	-													-	-
Undefined Objects		-													-	-
SUBTOTAL ASSETS		(83,267)	-	83,267	-	-	-	-	-	-	-	-	-	(116,534)	(33,267)	(116,534)
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	148,308		(148,308)										49,858	(98,450)	49,858
Due To Other Funds	9610	-													-	-
Current Loans	9640	-													-	-
Unearned Revenues	9650	20,172	(15,504)												(15,504)	4,668
Deferred Inflows of Resources	9690	-													-	-
Undefined Objects		-													-	-
SUBTOTAL LIABILITIES		168,479	(15,504)	(148,308)	-	-	-	-	-	-	-	-	-	49,858	(113,954)	54,525
Nonoperating																
Suspense Clearing	9910	-													-	-
TOTAL BALANCE SHEET ITEMS		85,212	(15,504)	-	(65,041)	-	-	-	-	-	-	-	-	(66,676)	(147,221)	(62,008)
E. NET INCREASE/DECREASE																
B - C + D		(37,098)	(21,848)	(192,718)	(215,155)	(132,037)	529,563	(128,357)	(148,297)	(142,627)	437,241	(152,323)	55,463	-		(148,192)
F. ENDING CASH (A + E)		697,732	675,884	483,165	268,010	135,973	665,536	537,180	388,883	246,256	683,497	531,174	586,637			586,637
G. Ending Cash, Plus Cash Accruals and Adjustments																
H. Change to Fund Balance		(21,594)	(21,848)	(127,677)	(215,155)	(132,037)	529,563	(128,357)	(148,297)	(142,627)	437,241	(152,323)	122,139		Completed By:	
I. Ending Fund Balance	649,617	628,023	606,175	478,498	263,343	131,306	660,869	532,512	384,215	241,589	678,829	526,507	648,646		Lauren Demasi	
I. Cash % of Fund Balance	113%	111%	111%	101%	102%	104%	101%	101%	101%	102%	101%	101%	90%			

Happy Valley Elementary School District
Budget Assumptions
2025-26 1st Interim Budget and Multi-Year Projections

GENERAL FUND REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF) REVENUE

Unrestricted : Happy Valley is a basic aid district; property taxes exceed the funding the district would receive per the LCFF calculation based on average daily attendance (ADA). Due to the district being in basic aid status, revenue growth for operational funding is received through property tax increases rather than the state cost of living adjustment (COLA). The district is currently projecting property tax increases at 3% for the 2025-26 budget year and both the 2026-27 and 2027-28 fiscal years in the multi-year projections (MYP). In addition to property tax, the district receives Education Protection Account (EPA) and State Aid as LCFF revenues. State Aid remains flat each year at \$73,875 and EPA revenues are guaranteed at \$200 per ADA. The district is projecting that P-2 ADA will be 103.92 in 2025-26 in relation to enrollment of 111. This is an ADA to enrollment ratio of 93.6%. Enrollment in the subsequent two fiscal years is projected at 109 and 106 students, respectively, and ADA is projected to remain flat at 93.6% in both subsequent years.

FEDERAL REVENUE

Unrestricted : Funding for MAA (Medi-Cal Administrative Activities) is not included in any future budget year. This funding is budgeted when cash is received.

Restricted : The district has qualified for Title I funding again, after not receiving these funds the past two fiscal years. The ongoing federal programs in the budget year and two subsequent years are Title I (Resource 3010), Title II (Resource 4035), Special Education Local Assistance (Resource 3310), Federal Mental Health (Resource 3327) and Rural Education Achievement Program (Resource 5811). Revenue for Title I, Title II and Federal Mental Health are projected to remain flat in the MYP, Special Education Local Assistance is budgeted based on the AB602, and the preliminary REAP allocation sees slight increase from 2024-25 revenue.

STATE REVENUE

Unrestricted : Other than state Lottery and the Mandate Block Grant, Happy Valley no longer has any ongoing unrestricted categorical funding. Non-Prop 20 Lottery (Resource 1100) revenue is estimated at \$190 per ADA in all years. The district requested their allocation of the Mandate Block Grant for the budget year instead of opting to file claims. The amount received in current year is \$3,962, increasing slightly throughout the MYP based on ADA and projected funding rates.

Restricted : The district receives ongoing restricted state revenue from Lottery (Resource 6300), Special Education funding (Resources 6500, 6546 and 6547), Prop 28 Art & Music in School (Resource 6770), and Expanded Learning Opportunities Program (ELO-P, Resource 2600). Minimum ELO-P allocation was doubled by the state, now allocating \$100,000 rather than \$50,000. New, one-time state funding has been added in the budget year, including the Student Support & Professional Development Discretionary Block Grant (Resource 6019) and a small allocation for the Learning Recovery Emergency Block Grant (Resource 7435) from the 23-24 fiscal year. Happy Valley is also recognizing unearned revenue in both 2025-26 & 2026-27 from the Universal Pre-Kindergarten Planning & Implementation Grant in the amount of \$15,405 per year, with the remainder recognized in 2027-28 at \$4,865. Restricted Prop 20 Lottery revenue is estimated at \$82 per ADA in all budget years. Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (NSCC SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district records these state funds as local revenue. This revenue fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Education costs. Lastly, the district is

Happy Valley Elementary School District
Budget Assumptions
2025-26 1st Interim Budget and Multi-Year Projections

required to include the STRS on Behalf expenditure and corresponding revenue that the state makes for the district into the STRS retirement fund. This has been included in both the budget year and subsequent years.

LOCAL REVENUE

Unrestricted : Unrestricted local revenue for Happy Valley consists of fund interest and donation revenue. Interest rates were high throughout 2024-25, however interest has been conservatively budgeted in the budget year and multi-year projections in anticipation of a decline in interest rates. The district has also received donations for a construction project for a student bathroom modular. These are one-time funds and have been removed from the multi-year projections.

Restricted : Happy Valley receives restricted local revenue in the form of donations from the Parent Club, the Drive for Schools fundraiser each October, and Parcel tax. The Parent Club has donated \$53,735.23 in the budget year and the corresponding expenditures have been included in the 2025-26 budget. Revenue from the Drive for Schools fundraiser in October 2024 has been included in the budget year; teachers are expected to use their donation accounts for classroom supplies and less for discretionary purposes. Donations are not budgeted until a pledge letter or the funds are received so all donation revenues and corresponding expenditures have been removed from the multi-year projections.

TRANSFERS

The district is projecting a transfer into the General Fund from the Endowment Fund in all years; \$54,462 in the budget year, \$56,604 in 2026-27, and \$70,981 in 2027-28. The educational purpose of this transfer is to cover the cost of one aide in each classroom. The amount of the transfer is increasing due to step & column increases, and the expiration of the UPK grant in year 3, which covers the cost of the aide in the TK classroom.

STAFFING

SALARY SCHEDULE

No increase to the salary schedule has been negotiated in the budget year and therefore only step & column and staffing changes are budgeted in 2025-26. In the MYP, step & column increases were budgeted. No COLA was included on salaries in the MYP.

HEALTH & WELFARE

The district continues to pay 100% of the current costs for dental and vision plans for the “employee plus one” in all budget years; the monthly per person cost for vision is \$23.06 and \$102.82 for dental and is based on FTE. The medical coverage cap is currently to \$1600/month, based on FTE. These costs are projected to remain flat in the MYP.

STRS & PERS

The State Teachers Retirement System (STRS) rate is projected to remain flat at 19.10% throughout the multi-year projections. The Public Employees Retirement System (PERS) rate is projected to increase from 26.81% in the budget year to 26.9% in 2026-27, and 27.8% in 2027-28.

FTE

Classified FTE remains flat in the budget year and the MYP. Certificated FTE has declined by .29 from last fiscal year due to the RSP position reduction from .49 to .40, and a reduction of .20 FTE in the Art/Music Teacher category.

Happy Valley Elementary School District
Budget Assumptions
2025-26 1st Interim Budget and Multi-Year Projections

BOOKS, MATERIALS, SUPPLIES, SERVICES, AND OTHER OPERATIONAL COSTS

The district installed a student restroom modular over the summer and the associated costs have been added to the budget, both in Fund 35 and Fund 01. There is an ongoing monthly lease payment included throughout the MYP. Expenditures that correspond with donation revenue have been removed from MYP, as these expenditures will not be realized if donations are not received. 2025-26 expenditures have been projected based on previous budgets, projection expenses, and actuals incurred. There is a 5% increase for inflation to these costs in the multi-year projections. One-time expenditures in 2025-26 have been removed from future years, such as a \$60,000 textbook adoption, a special education placement + transportation in a regional program for a sixth grader, and the costs for restroom construction. The district has budgeted for the following potential large expenditures in all years: a one-on-one aide at \$70,000 per year from Restricted Special Education funds, one Special Education Memorandum of Understanding with a neighboring district costing approximately \$44,000, and \$35,000 for universal meal costs from the Unrestricted General Fund.

CONCLUSIONS

Happy Valley is projected to remain in Basic Aid status throughout the MYP. Basic Aid districts receive less state aid revenue because of the “fair share reduction/share the pain” revenue reduction put into place during the 2008 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of annual state aid is \$73,875 for Happy Valley, leaving unrestricted funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district’s many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent years in the MYP, though the deficit spending is greatly reduced in years two and three. This structural deficit is a result of increases in salaries, PERS and STRS rates, increased costs in Special Education, and projected inflation. Annual costs are outpacing the modest increases in property taxes and other state and local revenues. The district is projected to meet the reserve for economic uncertainty at 5% of total expenditures required by the CDE through 2027-28. This amount is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay.

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: Michelle Stewart Title: Superintendent/Principal

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Michelle Stewart Telephone: 831-429-1456
Title: Superintendent/Principal E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

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

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	107.85	107.85	103.92	107.85	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	107.85	107.85	103.92	107.85	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	107.85	107.85	103.92	107.85	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,403,863.00	1,403,863.00	79,279.07	1,445,412.00	41,549.00	3.0%
2) Federal Revenue		8100-8299	0.00	0.00	448.97	785.97	785.97	New
3) Other State Revenue		8300-8599	24,840.00	24,840.00	10,507.93	24,940.50	100.50	0.4%
4) Other Local Revenue		8600-8799	74,079.00	74,079.00	50,985.97	149,548.00	75,469.00	101.9%
5) TOTAL, REVENUES			1,502,782.00	1,502,782.00	141,221.94	1,620,686.47		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	734,114.41	734,114.41	223,435.30	733,067.36	1,047.05	0.1%
2) Classified Salaries		2000-2999	194,006.26	194,006.26	67,462.23	209,832.26	(15,826.00)	-8.2%
3) Employee Benefits		3000-3999	370,009.16	370,009.16	112,928.66	369,829.05	180.11	0.0%
4) Books and Supplies		4000-4999	10,750.00	10,750.00	3,412.70	10,750.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	236,575.00	236,575.00	91,407.61	263,077.96	(26,502.96)	-11.2%
6) Capital Outlay		6000-6999	0.00	0.00	46,181.59	127,651.57	(127,651.57)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	142.05	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,079.00)	(5,079.00)	0.00	(8,740.63)	3,661.63	-72.1%
9) TOTAL, EXPENDITURES			1,540,375.83	1,540,375.83	544,970.14	1,705,467.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,593.83)	(37,593.83)	(403,748.20)	(84,781.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,633.21	33,633.21	0.00	54,461.73	20,828.52	61.9%
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	(120,803.49)	(120,803.49)	0.00	(132,006.40)	(11,202.91)	9.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(87,170.28)	(87,170.28)	0.00	(77,544.67)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,764.11)	(124,764.11)	(403,748.20)	(162,325.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	660,475.21	660,475.21		660,475.21	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)			660,475.21	660,475.21		660,475.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,475.21	660,475.21		660,475.21		
2) Ending Balance, June 30 (E + F1e)			535,711.10	535,711.10		498,149.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	535,711.10	535,711.10		498,149.44		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	73,875.00	73,875.00	49,350.00	73,875.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,570.00	21,570.00	5,825.00	21,570.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,045.00	6,045.00	0.00	5,677.00	(368.00)	-6.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,274,690.00	1,274,690.00	0.00	1,316,085.00	41,395.00	3.2%
Unsecured Roll Taxes		8042	25,260.00	25,260.00	23,438.72	26,514.00	1,254.00	5.0%
Prior Years' Taxes		8043	2,423.00	2,423.00	665.35	1,691.00	(732.00)	-30.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,403,863.00	1,403,863.00	79,279.07	1,445,412.00	41,549.00	3.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,403,863.00	1,403,863.00	79,279.07	1,445,412.00	41,549.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	448.97	785.97	785.97	New
TOTAL, FEDERAL REVENUE			0.00	0.00	448.97	785.97	785.97	New
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,921.00	3,921.00	0.00	3,892.00	(29.00)	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	20,919.00	20,919.00	3,304.93	20,731.00	(188.00)	-0.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	7,203.00	317.50	317.50	New
TOTAL, OTHER STATE REVENUE			24,840.00	24,840.00	10,507.93	24,940.50	100.50	0.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	51,579.00	51,579.00	0.00	51,975.00	396.00	0.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	10,745.86	25,000.00	10,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(9,974.89)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	1,000.00	1,073.00	1,073.00	73.00	7.3%
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	6,500.00	6,500.00	49,142.00	71,500.00	65,000.00	1,000.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,079.00	74,079.00	50,985.97	149,548.00	75,469.00	101.9%
TOTAL, REVENUES			1,502,782.00	1,502,782.00	141,221.94	1,620,686.47	117,904.47	7.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	559,346.41	559,346.41	165,179.30	558,299.36	1,047.05	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,768.00	174,768.00	58,256.00	174,768.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			734,114.41	734,114.41	223,435.30	733,067.36	1,047.05	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,137.30	31,137.30	13,121.88	46,617.60	(15,480.30)	-49.7%
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	161,278.56	161,278.56	53,759.52	161,278.56	0.00	0.0%
Other Classified Salaries		2900	1,590.40	1,590.40	580.83	1,936.10	(345.70)	-21.7%
TOTAL, CLASSIFIED SALARIES			194,006.26	194,006.26	67,462.23	209,832.26	(15,826.00)	-8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	138,783.27	138,783.27	42,310.22	138,191.49	591.78	0.4%
PERS		3201-3202	44,301.30	44,301.30	15,486.96	46,818.70	(2,517.40)	-5.7%
OASDI/Medicare/Alternative		3301-3302	25,166.50	25,166.50	8,319.98	26,379.66	(1,213.16)	-4.8%
Health and Welfare Benefits		3401-3402	144,551.84	144,551.84	41,319.63	140,652.37	3,899.47	2.7%
Unemployment Insurance		3501-3502	452.89	452.89	142.43	460.94	(8.05)	-1.8%
Workers' Compensation		3601-3602	16,753.36	16,753.36	5,349.44	17,325.89	(572.53)	-3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			370,009.16	370,009.16	112,928.66	369,829.05	180.11	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,750.00	10,750.00	3,412.70	10,750.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,750.00	10,750.00	3,412.70	10,750.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	270.27	3,000.00	0.00	0.0%
Dues and Memberships		5300	4,750.00	4,750.00	4,417.91	4,750.00	0.00	0.0%
Insurance		5400-5450	23,000.00	23,000.00	23,626.00	23,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,750.00	52,750.00	15,576.79	52,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,420.00	22,420.00	6,520.05	22,420.00	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	119,186.00	119,186.00	39,814.29	145,688.96	(26,502.96)	-22.2%
Communications		5900	11,469.00	11,469.00	1,182.30	11,469.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			236,575.00	236,575.00	91,407.61	263,077.96	(26,502.96)	-11.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,412.08	60,496.70	(60,496.70)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	43,769.51	67,154.87	(67,154.87)	New
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	46,181.59	127,651.57	(127,651.57)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	142.05	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	142.05	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,079.00)	(5,079.00)	0.00	(8,740.63)	3,661.63	-72.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,079.00)	(5,079.00)	0.00	(8,740.63)	3,661.63	-72.1%
TOTAL, EXPENDITURES			1,540,375.83	1,540,375.83	544,970.14	1,705,467.57	(165,091.74)	-10.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,633.21	33,633.21	0.00	54,461.73	20,828.52	61.9%
(a) TOTAL, INTERFUND TRANSFERS IN			33,633.21	33,633.21	0.00	54,461.73	20,828.52	61.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(120,803.49)	(120,803.49)	0.00	(142,006.40)	(21,202.91)	17.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	10,000.00	10,000.00	New
(e) TOTAL, CONTRIBUTIONS			(120,803.49)	(120,803.49)	0.00	(132,006.40)	(11,202.91)	9.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(87,170.28)	(87,170.28)	0.00	(77,544.67)	9,625.61	-11.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,119.00	53,119.00	36,021.00	65,167.00	12,048.00	22.7%
3) Other State Revenue		8300-8599	195,108.94	195,108.94	114,546.70	278,040.18	82,931.24	42.5%
4) Other Local Revenue		8600-8799	154,008.23	154,008.23	127,220.83	177,610.83	23,602.60	15.3%
5) TOTAL, REVENUES			402,236.17	402,236.17	277,788.53	520,818.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	128,823.54	128,823.54	24,008.30	142,935.09	(14,111.55)	-11.0%
2) Classified Salaries		2000-2999	38,725.93	38,725.93	12,268.26	38,016.20	709.73	1.8%
3) Employee Benefits		3000-3999	110,567.72	110,567.72	7,456.84	110,576.19	(8.47)	0.0%
4) Books and Supplies		4000-4999	72,050.00	72,050.00	9,193.28	72,964.80	(914.80)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	220,322.61	220,322.61	33,513.79	214,411.60	5,911.01	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	65,572.00	65,572.00	(65,572.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,529.00	2,529.00	2,484.12	62,529.00	(60,000.00)	-2,372.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,079.00	5,079.00	0.00	8,740.63	(3,661.63)	-72.1%
9) TOTAL, EXPENDITURES			578,097.80	578,097.80	154,496.59	715,745.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,861.63)	(175,861.63)	123,291.94	(194,927.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	120,803.49	120,803.49	0.00	132,006.40	11,202.91	9.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,803.49	120,803.49	0.00	132,006.40		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,058.14)	(55,058.14)	123,291.94	(62,921.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	214,388.52	214,388.52		214,388.52	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)			214,388.52	214,388.52		214,388.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,388.52	214,388.52		214,388.52		
2) Ending Balance, June 30 (E + F1e)			159,330.38	159,330.38		151,467.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	159,330.38	159,330.38		151,467.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	16,405.00	16,405.00	0.00	16,405.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,449.00	1,449.00	0.00	1,449.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	3,173.00	12,693.00	12,693.00	New
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	2,022.00	2,022.00	538.00	2,310.00	288.00	14.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,243.00	33,243.00	32,310.00	32,310.00	(933.00)	-2.8%
TOTAL, FEDERAL REVENUE			53,119.00	53,119.00	36,021.00	65,167.00	12,048.00	22.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	8,981.00	8,981.00	962.70	8,900.00	(81.00)	-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%

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	50,000.00	50,000.00	63,400.00	100,000.00	50,000.00	100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	14,025.00	14,025.00	9,256.00	13,834.00	(191.00)	-1.4%
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	122,102.94	122,102.94	40,928.00	155,306.18	33,203.24	27.2%
TOTAL, OTHER STATE REVENUE			195,108.94	195,108.94	114,546.70	278,040.18	82,931.24	42.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	60,431.23	60,431.23	85,223.83	83,625.83	23,194.60	38.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	93,577.00	93,577.00	41,997.00	93,985.00	408.00	0.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,008.23	154,008.23	127,220.83	177,610.83	23,602.60	15.3%
TOTAL, REVENUES			402,236.17	402,236.17	277,788.53	520,818.01	118,581.84	29.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	123,288.08	123,288.08	22,748.22	137,435.21	(14,147.13)	-11.5%
Certificated Pupil Support Salaries		1200	5,535.46	5,535.46	1,260.08	5,499.88	35.58	0.6%
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			128,823.54	128,823.54	24,008.30	142,935.09	(14,111.55)	-11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,725.93	38,725.93	12,268.26	38,016.20	709.73	1.8%
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	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			38,725.93	38,725.93	12,268.26	38,016.20	709.73	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	98,510.23	98,510.23	4,137.68	98,001.40	508.83	0.5%
PERS		3201-3202	4,045.15	4,045.15	1,187.40	3,958.05	87.10	2.2%
OASDI/Medicare/Alternative		3301-3302	4,830.49	4,830.49	1,431.95	5,126.21	(295.72)	-6.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	83.78	83.78	18.18	90.47	(6.69)	-8.0%
Workers' Compensation		3601-3602	3,098.07	3,098.07	681.63	3,400.06	(301.99)	-9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			110,567.72	110,567.72	7,456.84	110,576.19	(8.47)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	65,750.00	65,750.00	5,202.45	65,750.00	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	6,300.00	6,300.00	3,990.83	7,214.80	(914.80)	-14.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,050.00	72,050.00	9,193.28	72,964.80	(914.80)	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	110,000.00	110,000.00	12,786.60	85,000.00	25,000.00	22.7%
Travel and Conferences		5200	1,212.61	1,212.61	307.87	1,637.60	(424.99)	-35.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,800.00	13,800.00	2,717.08	14,300.00	(500.00)	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	7,644.00	7,644.00	(7,644.00)	New
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	95,310.00	95,310.00	10,058.24	105,830.00	(10,520.00)	-11.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,322.61	220,322.61	33,513.79	214,411.60	5,911.01	2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	65,572.00	65,572.00	(65,572.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	65,572.00	65,572.00	(65,572.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	60,000.00	(60,000.00)	New
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,529.00	2,529.00	2,484.12	2,529.00	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)			2,529.00	2,529.00	2,484.12	62,529.00	(60,000.00)	-2,372.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,079.00	5,079.00	0.00	8,740.63	(3,661.63)	-72.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,079.00	5,079.00	0.00	8,740.63	(3,661.63)	-72.1%
TOTAL, EXPENDITURES			578,097.80	578,097.80	154,496.59	715,745.51	(137,647.71)	-23.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	120,803.49	120,803.49	0.00	142,006.40	21,202.91	17.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(10,000.00)	(10,000.00)	New
(e) TOTAL, CONTRIBUTIONS			120,803.49	120,803.49	0.00	132,006.40	11,202.91	9.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,803.49	120,803.49	0.00	132,006.40	(11,202.91)	-9.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,403,863.00	1,403,863.00	79,279.07	1,445,412.00	41,549.00	3.0%
2) Federal Revenue		8100-8299	53,119.00	53,119.00	36,469.97	65,952.97	12,833.97	24.2%
3) Other State Revenue		8300-8599	219,948.94	219,948.94	125,054.63	302,980.68	83,031.74	37.8%
4) Other Local Revenue		8600-8799	228,087.23	228,087.23	178,206.80	327,158.83	99,071.60	43.4%
5) TOTAL, REVENUES			1,905,018.17	1,905,018.17	419,010.47	2,141,504.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	862,937.95	862,937.95	247,443.60	876,002.45	(13,064.50)	-1.5%
2) Classified Salaries		2000-2999	232,732.19	232,732.19	79,730.49	247,848.46	(15,116.27)	-6.5%
3) Employee Benefits		3000-3999	480,576.88	480,576.88	120,385.50	480,405.24	171.64	0.0%
4) Books and Supplies		4000-4999	82,800.00	82,800.00	12,605.98	83,714.80	(914.80)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	456,897.61	456,897.61	124,921.40	477,489.56	(20,591.95)	-4.5%
6) Capital Outlay		6000-6999	0.00	0.00	111,753.59	193,223.57	(193,223.57)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,529.00	2,529.00	2,626.17	62,529.00	(60,000.00)	-2,372.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,118,473.63	2,118,473.63	699,466.73	2,421,213.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,455.46)	(213,455.46)	(280,456.26)	(279,708.60)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,633.21	33,633.21	0.00	54,461.73	20,828.52	61.9%
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			33,633.21	33,633.21	0.00	54,461.73		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179,822.25)	(179,822.25)	(280,456.26)	(225,246.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	874,863.73	874,863.73		874,863.73	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)			874,863.73	874,863.73		874,863.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,863.73	874,863.73		874,863.73		
2) Ending Balance, June 30 (E + F1e)			695,041.48	695,041.48		649,616.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	159,330.38	159,330.38		151,467.42		
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	535,711.10	535,711.10		498,149.44		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	73,875.00	73,875.00	49,350.00	73,875.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	21,570.00	21,570.00	5,825.00	21,570.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,045.00	6,045.00	0.00	5,677.00	(368.00)	-6.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,274,690.00	1,274,690.00	0.00	1,316,085.00	41,395.00	3.2%
Unsecured Roll Taxes		8042	25,260.00	25,260.00	23,438.72	26,514.00	1,254.00	5.0%
Prior Years' Taxes		8043	2,423.00	2,423.00	665.35	1,691.00	(732.00)	-30.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,403,863.00	1,403,863.00	79,279.07	1,445,412.00	41,549.00	3.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,403,863.00	1,403,863.00	79,279.07	1,445,412.00	41,549.00	3.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	16,405.00	16,405.00	0.00	16,405.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,449.00	1,449.00	0.00	1,449.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	3,173.00	12,693.00	12,693.00	New
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	2,022.00	2,022.00	538.00	2,310.00	288.00	14.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,243.00	33,243.00	32,758.97	33,095.97	(147.03)	-0.4%
TOTAL, FEDERAL REVENUE			53,119.00	53,119.00	36,469.97	65,952.97	12,833.97	24.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,921.00	3,921.00	0.00	3,892.00	(29.00)	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	29,900.00	29,900.00	4,267.63	29,631.00	(269.00)	-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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	50,000.00	50,000.00	63,400.00	100,000.00	50,000.00	100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	14,025.00	14,025.00	9,256.00	13,834.00	(191.00)	-1.4%
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	122,102.94	122,102.94	48,131.00	155,623.68	33,520.74	27.5%
TOTAL, OTHER STATE REVENUE			219,948.94	219,948.94	125,054.63	302,980.68	83,031.74	37.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	51,579.00	51,579.00	0.00	51,975.00	396.00	0.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	10,745.86	25,000.00	10,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(9,974.89)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	1,000.00	1,073.00	1,073.00	73.00	7.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	66,931.23	66,931.23	134,365.83	155,125.83	88,194.60	131.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	93,577.00	93,577.00	41,997.00	93,985.00	408.00	0.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,087.23	228,087.23	178,206.80	327,158.83	99,071.60	43.4%
TOTAL, REVENUES			1,905,018.17	1,905,018.17	419,010.47	2,141,504.48	236,486.31	12.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	682,634.49	682,634.49	187,927.52	695,734.57	(13,100.08)	-1.9%
Certificated Pupil Support Salaries		1200	5,535.46	5,535.46	1,260.08	5,499.88	35.58	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	174,768.00	174,768.00	58,256.00	174,768.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			862,937.95	862,937.95	247,443.60	876,002.45	(13,064.50)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	69,863.23	69,863.23	25,390.14	84,633.80	(14,770.57)	-21.1%
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	161,278.56	161,278.56	53,759.52	161,278.56	0.00	0.0%
Other Classified Salaries		2900	1,590.40	1,590.40	580.83	1,936.10	(345.70)	-21.7%
TOTAL, CLASSIFIED SALARIES			232,732.19	232,732.19	79,730.49	247,848.46	(15,116.27)	-6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,293.50	237,293.50	46,447.90	236,192.89	1,100.61	0.5%
PERS		3201-3202	48,346.45	48,346.45	16,674.36	50,776.75	(2,430.30)	-5.0%
OASDI/Medicare/Alternative		3301-3302	29,996.99	29,996.99	9,751.93	31,505.87	(1,508.88)	-5.0%
Health and Welfare Benefits		3401-3402	144,551.84	144,551.84	41,319.63	140,652.37	3,899.47	2.7%
Unemployment Insurance		3501-3502	536.67	536.67	160.61	551.41	(14.74)	-2.7%
Workers' Compensation		3601-3602	19,851.43	19,851.43	6,031.07	20,725.95	(874.52)	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			480,576.88	480,576.88	120,385.50	480,405.24	171.64	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	65,750.00	65,750.00	5,202.45	65,750.00	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	17,050.00	17,050.00	7,403.53	17,964.80	(914.80)	-5.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,800.00	82,800.00	12,605.98	83,714.80	(914.80)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	110,000.00	110,000.00	12,786.60	85,000.00	25,000.00	22.7%
Travel and Conferences		5200	4,212.61	4,212.61	578.14	4,637.60	(424.99)	-10.1%
Dues and Memberships		5300	4,750.00	4,750.00	4,417.91	4,750.00	0.00	0.0%
Insurance		5400-5450	23,000.00	23,000.00	23,626.00	23,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	66,550.00	66,550.00	18,293.87	67,050.00	(500.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,420.00	22,420.00	14,164.05	30,064.00	(7,644.00)	-34.1%
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	214,496.00	214,496.00	49,872.53	251,518.96	(37,022.96)	-17.3%
Communications		5900	11,469.00	11,469.00	1,182.30	11,469.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			456,897.61	456,897.61	124,921.40	477,489.56	(20,591.95)	-4.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	67,984.08	126,068.70	(126,068.70)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	43,769.51	67,154.87	(67,154.87)	New
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	111,753.59	193,223.57	(193,223.57)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	60,000.00	(60,000.00)	New
Payments to County Offices		7142	0.00	0.00	142.05	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,529.00	2,529.00	2,484.12	2,529.00	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)			2,529.00	2,529.00	2,626.17	62,529.00	(60,000.00)	-2,372.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,118,473.63	2,118,473.63	699,466.73	2,421,213.08	(302,739.45)	-14.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,633.21	33,633.21	0.00	54,461.73	20,828.52	61.9%
(a) TOTAL, INTERFUND TRANSFERS IN			33,633.21	33,633.21	0.00	54,461.73	20,828.52	61.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,633.21	33,633.21	0.00	54,461.73	(20,828.52)	-61.9%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	38,352.99
6019	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	26,034.00
6300	Lottery: Instructional Materials	5,075.06
6547	Special Education Early Intervention Preschool Grant	54,884.93
7810	Other Restricted State	1,037.00
9010	Other Restricted Local	26,083.44
Total, Restricted Balance		151,467.42

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,445,412.00	2.78%	1,485,549.00	2.75%	1,526,463.00
2. Federal Revenues	8100-8299	785.97	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	24,940.50	.56%	25,081.00	(4.76%)	23,887.00
4. Other Local Revenues	8600-8799	149,548.00	(43.46%)	84,548.00	0.00%	84,548.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,461.73	3.93%	56,604.00	25.40%	70,981.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(132,006.40)	(34.06%)	(87,043.00)	7.59%	(93,648.00)
6. Total (Sum lines A1 thru A5c)		1,543,141.80	1.40%	1,564,739.00	3.04%	1,612,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				733,067.36		731,215.36
b. Step & Column Adjustment				15,025.00		17,651.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(16,877.00)		17,827.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	733,067.36	(.25%)	731,215.36	4.85%	766,693.36
2. Classified Salaries						
a. Base Salaries				209,832.26		211,391.26
b. Step & Column Adjustment				1,559.00		2,494.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						10,964.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	209,832.26	.74%	211,391.26	6.37%	224,849.26
3. Employee Benefits	3000-3999	369,829.05	.07%	370,077.00	2.46%	379,179.00
4. Books and Supplies	4000-4999	10,750.00	5.00%	11,288.00	5.00%	11,852.00
5. Services and Other Operating Expenditures	5000-5999	263,077.96	(7.83%)	242,487.00	4.28%	252,861.00
6. Capital Outlay	6000-6999	127,651.57	(72.52%)	35,078.00	0.00%	35,078.00
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	(8,740.63)	0.00%	(8,741.00)	0.00%	(8,741.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,705,467.57	(6.61%)	1,592,795.62	4.33%	1,661,771.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(162,325.77)		(28,056.62)		(49,540.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		660,475.21		498,149.44		470,092.82
2. Ending Fund Balance (Sum lines C and D1)		498,149.44		470,092.82		420,552.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	498,149.44		470,092.82		420,552.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		498,149.44		470,092.82		420,552.20
E. AVAILABLE RESERVES						
1. General Fund						
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	498,149.44		470,092.82		420,552.20
(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	446,627.90		446,627.90		446,627.90
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		944,777.34		916,720.72		867,180.10
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Unrestricted certificated adjustment in year two includes moving a portion of one teacher salary to Restricted funds (student support block grant). Year three sees an adjustment that includes moving TK aide costs to unrestricted from the UPK grant and moving the partial teacher salary back to unrestricted funds from the student support & professional development block grant, as both grants will be fully spent.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	65,167.00	0.00%	65,167.00	0.00%	65,167.00
3. Other State Revenues	8300-8599	278,040.18	(11.87%)	245,045.00	(4.53%)	233,943.00
4. Other Local Revenues	8600-8799	177,610.83	(47.08%)	93,985.00	0.00%	93,985.00
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	132,006.40	(34.06%)	87,043.00	7.59%	93,648.00
6. Total (Sum lines A1 thru A5c)		652,824.41	(24.75%)	491,240.00	(.92%)	486,743.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,935.09		114,320.09
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(28,615.00)		(17,827.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,935.09	(20.02%)	114,320.09	(15.59%)	96,493.09
2. Classified Salaries						
a. Base Salaries				38,016.20		38,016.20
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						(10,964.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,016.20	0.00%	38,016.20	(28.84%)	27,052.20
3. Employee Benefits	3000-3999	110,576.19	(.63%)	109,875.00	(3.00%)	106,580.00
4. Books and Supplies	4000-4999	72,964.80	(86.30%)	9,997.00	4.99%	10,496.00
5. Services and Other Operating Expenditures	5000-5999	214,411.60	(15.73%)	180,676.00	1.38%	183,172.00
6. Capital Outlay	6000-6999	65,572.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	62,529.00	(95.96%)	2,529.00	0.00%	2,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,740.63	0.00%	8,741.00	0.00%	8,741.00
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)		715,745.51	(35.15%)	464,154.29	(6.27%)	435,063.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(62,921.10)		27,085.71		51,679.71
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		214,388.52		151,467.42		178,553.13
2. Ending Fund Balance (Sum lines C and D1)		151,467.42		178,553.13		230,232.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	151,467.42		178,553.13		230,232.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		151,467.42		178,553.13		230,232.84
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted certificated salary adjustments in year two include moving \$16k in salaries from unrestricted funds to the Student Support & Professional Development Block Grant, reducing extra work agreements in ELOP by \$22k, and removing all salaries associated with donation funds (until donations are promised or received). In year three, salary is moved from the Student Support Block Grant back to unrestricted dollars as the grant will be fully spent in 26-27.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,445,412.00	2.78%	1,485,549.00	2.75%	1,526,463.00
2. Federal Revenues	8100-8299	65,952.97	(1.19%)	65,167.00	0.00%	65,167.00
3. Other State Revenues	8300-8599	302,980.68	(10.84%)	270,126.00	(4.55%)	257,830.00
4. Other Local Revenues	8600-8799	327,158.83	(45.43%)	178,533.00	0.00%	178,533.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,461.73	3.93%	56,604.00	25.40%	70,981.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,195,966.21	(6.37%)	2,055,979.00	2.09%	2,098,974.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				876,002.45		845,535.45
b. Step & Column Adjustment				15,025.00		17,651.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(45,492.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	876,002.45	(3.48%)	845,535.45	2.09%	863,186.45
2. Classified Salaries						
a. Base Salaries				247,848.46		249,407.46
b. Step & Column Adjustment				1,559.00		2,494.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	247,848.46	.63%	249,407.46	1.00%	251,901.46
3. Employee Benefits	3000-3999	480,405.24	(.09%)	479,952.00	1.21%	485,759.00
4. Books and Supplies	4000-4999	83,714.80	(74.57%)	21,285.00	4.99%	22,348.00
5. Services and Other Operating Expenditures	5000-5999	477,489.56	(11.38%)	423,163.00	3.04%	436,033.00
6. Capital Outlay	6000-6999	193,223.57	(81.85%)	35,078.00	0.00%	35,078.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	62,529.00	(95.96%)	2,529.00	0.00%	2,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,421,213.08	(15.04%)	2,056,949.91	1.94%	2,096,834.91
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(225,246.87)		(970.91)		2,139.09
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		874,863.73		649,616.86		648,645.95
2. Ending Fund Balance (Sum lines C and D1)		649,616.86		648,645.95		650,785.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	151,467.42		178,553.13		230,232.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	498,149.44		470,092.82		420,552.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		649,616.86		648,645.95		650,785.04
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	498,149.44		470,092.82		420,552.20
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	446,627.90		446,627.90		446,627.90
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		944,777.34		916,720.72		867,180.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		39.02%		44.57%		41.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		103.92		102.04		99.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,421,213.08		2,056,949.91		2,096,834.91
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)		2,421,213.08		2,056,949.91		2,096,834.91
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		121,060.65		102,847.50		104,841.75
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)		121,060.65		102,847.50		104,841.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,203.98	12,000.00	7,000.00	140.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,203.98	12,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	1,203.98	12,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	1,203.98	12,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	434,627.90	434,627.90		434,627.90	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)			434,627.90	434,627.90		434,627.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,627.90	434,627.90		434,627.90		
2) Ending Balance, June 30 (E + F1e)			439,627.90	439,627.90		446,627.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	439,627.90	439,627.90		446,627.90		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	5,915.59	12,000.00	7,000.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,711.61)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,203.98	12,000.00	7,000.00	140.0%
TOTAL, REVENUES			5,000.00	5,000.00	1,203.98	12,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,510.00	1,510.00	.01	1,500.04	(9.96)	-0.7%
5) TOTAL, REVENUES			1,510.00	1,510.00	.01	1,500.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,510.00	1,510.00	.01	1,500.04		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,510.00	1,510.00	.01	1,500.04		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2.59	2.59		2.59	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)			2.59	2.59		2.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.59	2.59		2.59		
2) Ending Balance, June 30 (E + F1e)			1,512.59	1,512.59		1,502.63		
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	1,512.59	1,512.59		1,502.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	.04	.04	(9.96)	-99.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(.03)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,510.00	1,510.00	.01	1,500.04	(9.96)	-0.7%
TOTAL, REVENUES			1,510.00	1,510.00	.01	1,500.04		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,502.63
Total, Restricted Balance		1,502.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	(541.68)	1,500.00	500.00	50.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	(541.68)	1,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	4,838.30	4,838.30	(4,838.30)	New
6) Capital Outlay		6000-6999	132,081.14	132,081.14	125,307.70	125,307.70	6,773.44	5.1%
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			132,081.14	132,081.14	130,146.00	130,146.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(131,081.14)	(131,081.14)	(130,687.68)	(128,646.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,081.14)	(131,081.14)	(130,687.68)	(128,646.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	130,883.92	130,883.92		130,883.92	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)			130,883.92	130,883.92		130,883.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,883.92	130,883.92		130,883.92		
2) Ending Balance, June 30 (E + F1e)			(197.22)	(197.22)		2,237.92		
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		2,237.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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	(197.22)	(197.22)		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	1,000.00	1,000.00	1,331.86	1,500.00	500.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,873.54)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	(541.68)	1,500.00	500.00	50.0%
TOTAL, REVENUES			1,000.00	1,000.00	(541.68)	1,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
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	4,838.30	4,838.30	(4,838.30)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	4,838.30	4,838.30	(4,838.30)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	132,081.14	132,081.14	125,307.70	125,307.70	6,773.44	5.1%
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			132,081.14	132,081.14	125,307.70	125,307.70	6,773.44	5.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			132,081.14	132,081.14	130,146.00	130,146.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%

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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,237.92
Total, Restricted Balance		2,237.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,000.00	51,000.00	120.12	51,000.00	0.00	0.0%
5) TOTAL, REVENUES			51,000.00	51,000.00	120.12	51,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,000.00	51,000.00	120.12	51,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,633.21	33,633.21	0.00	54,461.73	(20,828.52)	-61.9%
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			(33,633.21)	(33,633.21)	0.00	(54,461.73)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,366.79	17,366.79	120.12	(3,461.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,157,448.18	1,157,448.18		1,157,448.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,448.18	1,157,448.18		1,157,448.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,448.18	1,157,448.18		1,157,448.18		
2) Ending Balance, June 30 (E + F1e)			1,174,814.97	1,174,814.97		1,153,986.45		
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	1,114,087.53	1,114,087.53		1,114,087.53		
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	60,727.44	60,727.44		39,898.92		

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)
Endowment Fund held at County Treasury	0000	9780		60,727.44				
Endowment Fund held at County Treasury	0000	9780	60,727.44					
Endowment Fund held at County Treasury	0000	9780				39,898.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	590.17	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(470.05)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,000.00	51,000.00	120.12	51,000.00	0.00	0.0%
TOTAL, REVENUES			51,000.00	51,000.00	120.12	51,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	33,633.21	33,633.21	0.00	54,461.73	(20,828.52)	-61.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,633.21	33,633.21	0.00	54,461.73	(20,828.52)	-61.9%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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								
(- b + c - d + e)			(33,633.21)	(33,633.21)	0.00	(54,461.73)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,114,087.53
Total, Restricted Balance		1,114,087.53

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	107.85	107.85	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	107.85	107.85		
1st Subsequent Year (2026-27)	District Regular	106.35	106.04	(.3%)	Met
	Charter School				
	Total ADA	106.35	106.04		
2nd Subsequent Year (2027-28)	District Regular	103.92	102.04	(1.8%)	Met
	Charter School				
	Total ADA	103.92	102.04		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	112.00	111.00		
	Charter School				
	Total Enrollment	112.00	111.00	(.9%)	Met
1st Subsequent Year (2026-27)	District Regular	111.00	109.00		
	Charter School				
	Total Enrollment	111.00	109.00	(1.8%)	Met
2nd Subsequent Year (2027-28)	District Regular	104.00	106.00		
	Charter School				
	Total Enrollment	104.00	106.00	1.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	109	120	
Charter School			
Total ADA/Enrollment	109	120	90.8%
Second Prior Year (2023-24)			
District Regular	115	122	
Charter School			
Total ADA/Enrollment	115	122	94.3%
First Prior Year (2024-25)			
District Regular	100	107	
Charter School	0		
Total ADA/Enrollment	100	107	93.5%
Historical Average Ratio:			92.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.4%

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	104	111		
Charter School	0			
Total ADA/Enrollment	104	111	93.7%	Not Met
1st Subsequent Year (2026-27)				
District Regular	102	109		
Charter School				
Total ADA/Enrollment	102	109	93.6%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	99	106		
Charter School				
Total ADA/Enrollment	99	106	93.4%	Met

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

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

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

Explanation:
(required if NOT met)

Happy Valley School was still in an attendance recovery period in 2022-23 following the pandemic. The district has returned to pre-pandemic attendance levels and continues to project a similar ADA-to-Enrollment ratio in future years.

4. CRITERION: LCFF Revenue

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

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

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	1,403,863.00	1,445,412.00	3.0%	Not Met
1st Subsequent Year (2026-27)	1,442,816.00	1,485,549.00	3.0%	Not Met
2nd Subsequent Year (2027-28)	1,482,760.00	1,526,463.00	2.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Happy Valley is a community funded district and property taxes came in higher than projected at the end of the 24-25 fiscal year, causing future projections to increase as well in the current year and MYP. The district is projecting a 3% increase in property tax across all fiscal years.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	1,159,040.92	1,454,544.66	79.7%
Second Prior Year (2023-24)	1,351,042.10	1,652,108.83	81.8%
First Prior Year (2024-25)	1,340,395.63	1,628,674.50	82.3%
	Historical Average Ratio:		81.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	76.3% to 86.3%	76.3% to 86.3%	76.3% to 86.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	1,312,728.67	1,705,467.57	77.0%	Met
1st Subsequent Year (2026-27)	1,312,683.62	1,592,795.62	82.4%	Met
2nd Subsequent Year (2027-28)	1,370,721.62	1,661,771.62	82.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	53,119.00	65,952.97	24.2%	Yes
1st Subsequent Year (2026-27)	53,119.00	65,167.00	22.7%	Yes
2nd Subsequent Year (2027-28)	53,119.00	65,167.00	22.7%	Yes

Explanation:
(required if Yes)

Happy Valley did not receive Title I funds in the last two fiscal years, and subsequently did not expect to receive funds in the budget year. The district does qualify for a Title I allocation in 2025-26 and this has been added to the budget.

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

Current Year (2025-26)	219,948.94	302,980.68	37.8%	Yes
1st Subsequent Year (2026-27)	220,008.00	270,126.00	22.8%	Yes
2nd Subsequent Year (2027-28)	207,725.00	257,830.00	24.1%	Yes

Explanation:
(required if Yes)

Deferred UPK (6053) revenue is recognized in the budget year and two future years. The district received new funding from the Student Support & Professional Development block grant (6019) and the additional allocation for the Learning Recovery Emergency Block Grant (7435) in the budget year. Lastly, the CDE increased the minimum allocation for ELOP (2600) by \$50,000 and this increase was included in all years.

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

Current Year (2025-26)	228,087.23	327,158.83	43.4%	Yes
1st Subsequent Year (2026-27)	167,656.00	178,533.00	6.5%	Yes
2nd Subsequent Year (2027-28)	167,656.00	178,533.00	6.5%	Yes

Explanation:
(required if Yes)

Happy Valley received a \$17,794 refund for an overpayment in prior year, \$65k in donation revenue for the restroom build, and \$5400 from the parent club; these amounts were all added to the budget. interest projections also increased by \$10,000 based on actual interest earned to date, which is reflected through the MYP.

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

Current Year (2025-26)	82,800.00	83,714.80	1.1%	No
1st Subsequent Year (2026-27)	20,326.00	21,285.00	4.7%	No
2nd Subsequent Year (2027-28)	21,341.00	22,348.00	4.7%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	456,897.61	477,489.56	4.5%	No
1st Subsequent Year (2026-27)	461,630.00	423,163.00	-8.3%	Yes
2nd Subsequent Year (2027-28)	483,289.00	436,033.00	-9.8%	Yes

Explanation:
(required if Yes)

In the budget year, Happy Valley is projecting to increase the budget for universal meals. In the two future years, the Special Education services were reduced due to a contract coming in at a lower cost than initially projected.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	501,155.17	696,092.48	38.9%	Not Met
1st Subsequent Year (2026-27)	440,783.00	513,826.00	16.6%	Not Met
2nd Subsequent Year (2027-28)	428,500.00	501,530.00	17.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	539,697.61	561,204.36	4.0%	Met
1st Subsequent Year (2026-27)	481,956.00	444,448.00	-7.8%	Not Met
2nd Subsequent Year (2027-28)	504,630.00	458,381.00	-9.2%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Happy Valley did not receive Title I funds in the last two fiscal years, and subsequently did not expect to receive funds in the budget year. The district does qualify for a Title I allocation in 2025-26 and this has been added to the budget.

Explanation:

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

Deferred UPK (6053) revenue is recognized in the budget year and two future years. The district received new funding from the Student Support & Professional Development block grant (6019) and the additional allocation for the Learning Recovery Emergency Block Grant (7435) in the budget year. Lastly, the CDE increased the minimum allocation for ELOP (2600) by \$50,000 and this increase was included in all years.

Explanation:

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

Happy Valley received a \$17,794 refund for an overpayment in prior year, \$65k in donation revenue for the restroom build, and \$5400 from the parent club; these amounts were all added to the budget. Interest projections also increased by \$10,000 based on actual interest earned to date, which is reflected through the MYP.

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

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

In the budget year, Happy Valley is projecting to increase the budget for universal meals. In the two future years, the Special Education services were reduced due to a contract coming in at a lower cost than initially projected.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	61,087.52	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	39.0%	44.6%	41.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	13.0%	14.9%	13.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(162,325.77)	1,705,467.57	9.5%	Met
1st Subsequent Year (2026-27)	(28,056.62)	1,592,795.62	1.8%	Met
2nd Subsequent Year (2027-28)	(49,540.62)	1,661,771.62	3.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	649,616.86	Met
1st Subsequent Year (2026-27)	648,645.95	Met
2nd Subsequent Year (2027-28)	650,785.04	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	734,829.34	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	104	102	99
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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)	2,421,213.08	2,056,949.91	2,096,834.91
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)	2,421,213.08	2,056,949.91	2,096,834.91

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	121,060.65	102,847.50	104,841.75
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	121,060.65	102,847.50	104,841.75

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	498,149.44	470,092.82	420,552.20
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)	446,627.90	446,627.90	446,627.90
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)	944,777.34	916,720.72	867,180.10
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	39.02%	44.57%	41.36%
District's Reserve Standard (Section 10B, Line 7):	121,060.65	102,847.50	104,841.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(120,803.49)	(142,006.40)	17.6%	21,202.91	Not Met
1st Subsequent Year (2026-27)	(129,353.00)	(87,043.00)	-32.7%	(42,310.00)	Not Met
2nd Subsequent Year (2027-28)	(138,331.00)	(93,648.00)	-32.3%	(44,683.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	33,633.21	54,461.73	61.9%	20,828.52	Not Met
1st Subsequent Year (2026-27)	35,775.00	56,604.00	58.2%	20,829.00	Not Met
2nd Subsequent Year (2027-28)	104,153.00	70,981.00	-31.8%	(33,172.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

Yes

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

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

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

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

Explanation:
(required if NOT met)

Happy Valley now has a high-cost Special Education placement that was not known at the time of adopted budget. While the cost was offset by a reduction in another Special Education contract, it still requires an increase to the contribution to the program.

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

Explanation:
(required if NOT met)

The salaries for all aides are paid by a transfer in from the Endowment fund (Fund 57). One aide position was added between adopted budget and 1st Interim, which increased the projected transfers into the general fund. In year three, a transfer in from Fd 17 that was projected at adopted budget, was removed.

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

Explanation:
(required if NOT met)

- 1d. YES - Capital project cost overruns have occurred since budget adoption that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated cost overrun, identifying the source of funds that will be used to cover the cost overrun.

Project Information:
(required if YES)

The district has installed a restroom modular on site. A portion of the project was expensed in Fund 35 using the savings from the modernization project. The remainder of the project has been absorbed by donations, and anything additional by the general fund. Additional donations will be solicited, if possible.
The project is now complete.

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

0.00	0.00

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

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

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

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

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

0.00	0.00

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

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

- d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.10	6.78	6.78	6.78

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0

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

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

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

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

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

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	3.41	3.41	3.41	3.41

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

No	No	No

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

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

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

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

Yes	Yes	Yes

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	2.00	2.00	2.00	2.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

SACS Financial Reporting Software -
SACS V14
File: CSI_District, Version 10

Page 31

Printed: 11/24/2025 3:33 PM

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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) 83,893.01
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) 1,520,363.14

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) 5.52%

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) 121,088.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,951.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	7,390.49
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)	133,429.50
9. Carry-Forward Adjustment (Part IV, Line F)	(998.80)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	132,430.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,286,142.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	341,544.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	81,884.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	93,753.36
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,000.00
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)	0.00
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)	126,495.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	1,945,819.81
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.86%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.81%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	133,429.50
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,362.83
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.03%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.03%) times Part III, Line B19); zero if positive	(998.80)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(998.80)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.81%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-499.40) is applied to the current year calculation and the remainder (\$-499.40) is deferred to one or more future years:	6.83%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-332.93) is applied to the current year calculation and the remainder (\$-665.87) is deferred to one or more future years:	6.84%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(998.80)

Approved
indirect
cost rate: 7.03%

Highest
rate used
in any
program: 7.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	77,156.46	5,424.00	7.03%
01	3310	15,337.73	1,067.27	6.96%
01	4035	2,160.00	150.00	6.94%
01	5810	30,210.64	2,099.36	6.95%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					54,461.73	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						54,461.73		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	54,461.73	54,461.73		

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	2,421,213.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	65,167.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	126,068.70
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,529.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				128,597.70
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	0.00
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)				2,227,448.38
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				103.92
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,434.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		2,129,237.64		20,973.58
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)		2,129,237.64		20,973.58
B. Required effort (Line A.2 times 90%)		1,916,313.88		18,876.22
C. Current year expenditures (Line I.E and Line II.B)		2,227,448.38		21,434.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

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

Happy Valley Elementary

Santa Cruz County

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

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

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

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

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

Happy Valley Elementary

Santa Cruz County

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

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
35	9010	(\$197.22)
Explanation: Fund 35 was budgeted to be fully spent at the Adopted Budget period. Adjustments made at year-end caused the beginning balance for 2025-26 to change; this has been corrected at 1st Interim.		
Total of negative resource balances for Fund 35		(\$197.22)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
35	9010	9790	(\$197.22)
Explanation: Fund 35 was budgeted to be fully spent at the Adopted Budget period. Adjustments made at year-end caused the beginning balance for 2025-26 to change; this has been corrected at 1st Interim.			

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

Happy Valley Elementary

Santa Cruz County

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

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
35	9010	(\$197.22)
Explanation: Fund 35 was budgeted to be fully spent at the Adopted Budget period. Adjustments made at year-end caused the beginning balance for 2025-26 to change; this has been corrected at 1st Interim.		
Total of negative resource balances for Fund 35		(\$197.22)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
35	9010	9790	(\$197.22)
Explanation: Fund 35 was budgeted to be fully spent at the Adopted Budget period. Adjustments made at year-end caused the beginning balance for 2025-26 to change; this has been corrected at 1st Interim.			

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

Happy Valley Elementary

Santa Cruz County

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

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

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

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

Happy Valley Elementary School District
Certification and Verification of Need for Developer Fees
2024-2025

Developer Fee Transactions - Fund 25/Capital Facilities (excluding RDA pass-through money)

Date	Deposit	Deadline Date	Expense	Fee Balance	Comment	Interest	Fund Balance(- RDA)	Interest Total
7/31/24					July Interest	\$0.05	\$13.95	\$13.95
8/20/24	\$1561.73	8/20/29		\$1561.73	31.87 admin fees		\$1575.68	\$13.95
8/31/24					August Interest	\$2.32	\$1578.00	\$16.27
9/18/24			(\$360.00)	\$1201.73	19six DSA Closeout		\$1218.00	\$16.27
9/25/24			(\$656.25)	\$545.47	Project Support Services DSA Closeout		\$561.75	\$16.27
9/30/24					Sept interest	\$4.59	\$566.34	\$20.86
10/16/24			(\$87.50)	\$457.97	Project Support Services DSA Closeout		\$478.84	\$20.86
11/13/24			(\$478.84)		19six DSA Closeout		\$0	\$0
10/31/24					October Interest	\$1.85	\$1.85	\$1.85
11/30/24					November Interest	\$0.64	\$2.49	\$2.49
12/31/24					December Interest	\$0.01	\$2.50	\$2.50
1/31/25					January Interest	\$0.01	\$2.51	\$2.51
2/28/25					February Interest	\$0.01	\$2.52	\$2.52
3/31/25					March Interest	\$0.01	\$2.53	\$2.53
4/30/25					April Interest	\$0.01	\$2.54	\$2.54
5/31/25					May Interest	\$0.01	\$2.55	\$2.55
6/30/25					June Interest	\$0.01	\$2.56	\$2.56

Certification

The Happy Valley Elementary School District Board of Trustees certifies that all expenditures of developer fee receipts are and will continue to be used for the purpose of paying for school facilities. The Board of Trustees certifies that there is a continued need to collect Developers' Fees.
Board Certification and Verification of Need - December 10, 2025

Board of Trustees President _____ Attest: _____ District Administrator

CSBA UPDATE CHECKLIST – November 2025

Happy Valley Elementary

POLICY	TITLE	Notes
BP 1000	Concepts and Roles	Update Policy
BP 1114	District-Sponsored Social Media	Keep current BP (changes not needed)
AR 1114	District-Sponsored Social Media	Keep current AR (changes not needed)
BP 2120	Superintendent Recruitment and Selection	Keep current BP (changes not needed)
AR 3311.3	Design-Build Contracts	Delete (for \$1 million projects)
BP 3470	Debt Issuance and Management	Keep current BP (changes not needed)
BP 4000	Concepts and Roles	Keep current BP (changes not needed)
BP 5000	Concepts and Roles	Keep current BP (changes not needed)
BP 5020	Parent Rights and Responsibilities	Update Policy
AR 5020	Parent Rights and Responsibilities	Update Policy
BP 5117	Interdistrict Attendance	Keep current BP (changes apply to district of choice)
AR 5117	Interdistrict Attendance	Keep current AR (changes apply to district of choice)
BP 5138	Conflict Resolution/Peer Mediation	Delete: Does not apply
BP 6020	Parent Involvement	Keep current BP (changes not needed)
AR 6020	Parent Involvement	Keep current BP (changes not needed)
BP 6143	Courses of Study	Delete (Applies to secondary schools)
AR 6143	Courses of Study	Delete (Applies to secondary schools)
BP 7000	Concepts and Roles	Keep current BP (changes not needed)
BP 7131	Relations with Local Agencies	Update Policy
B 9310	Board Policies	Update Policy
BB 9321	Closed Session	Update Policy
BB 9321	Closed Session	Not needed
E(1) 9321 and 2	Closed Session	Not needed

CSBA UPDATE CHECKLIST – November 2025

District Name: Happy Valley School District

Contact Name: Michelle Stewart Phone: 831-429-1456 Email: stewart@hvesd.com

POLICY	TITLE	OPTIONS/BLANKS	ADOPTION DATE	MANDATED
BP 1000	Concepts and Roles			
BP 1114	District-Sponsored Social Media			
AR 1114	District-Sponsored Social Media			
BP 2120	Superintendent Recruitment and Selection			
BP 5020	Parent Rights and Responsibilities			M
AR 5020	Parent Rights and Responsibilities			M
BP 7131	Relations with Local Agencies			
BB 9310	Board Policies			
BB 9321	Closed Session			

CSBA POLICY GUIDE SHEET

November 2025

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 1000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, organization, and to add a reference to Board Bylaw 9005 - Governance Standards.

Board Policy 1114 - District-Sponsored Social Media

Policy updated in conjunction with the accompanying administrative, with minor revisions.

Administrative Regulation 1114 - District-Sponsored Social Media

Regulation updated to reflect **NEW LAW (AB 2481, 2024)** which (1) requires, beginning January 1, 2026, a large social media platform, as defined, to create a process to verify certain individuals as "verified reporters," including a school principal and other district leaders, and to create a process by which a verified reporter can make a report of a social media-related threat or a violation of the platform's terms of service that poses a risk or a severe risk to the health and safety of a minor in the verified reporter's opinion, (2) directs each school principal, or an individual in a position of similar responsibility, to register as a verified reporter with each large social media platform on which the applicable school has an account when directed by the Superintendent or designee, and (3) directs a verified reporter to inform the Superintendent or designee of a social media-related threat or a violation of a social media platform's terms of service that, in the opinion of the reporter, poses a risk or severe risk to the health and safety of a minor who the reporter knows is enrolled in the reporter's school and report the threat or violation via the process created by the applicable social media platform. Additionally, regulation updated to reference "www.stopbullying.gov", which provides information from various government agencies related to bullying and includes a list of online platforms, with links, for the reporting of cyberbullying which violates the terms of service established by the online platforms. In addition, regulation updated to reflect **NEW LAW (AB 1785, 2024)** which expands the prohibition for districts to publicly post specified information of an elected or appointed official on the internet, without first obtaining the written permission of that individual, to include the name and assessor parcel number associated with the official's home address.

Board Policy 2120 - Superintendent Recruitment and Selection

Policy updated to reference CSBA's, "California Consultants and Leadership" search services, which provides guidance to districts recruiting and selecting a Superintendent. Additionally, policy updated to remove from the list related to the Governing Board's search and selection process items which are rarely carried out by the Board, and to add duties that a professional advisor may facilitate. In addition, policy updated to clarify material related to discussing, negotiating, and voting on the Superintendent's contract. Policy also updated to reflect **NEW LAW (SB 521, 2025)**, which prohibits the employment of a person as Superintendent if within the past five years the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee.

Board Policy 5020 - Parent Rights and Responsibilities

Policy updated to more closely align with law the Governing Board's belief that the district's relationship with parents/guardians is one of mutual support and respect, and that the partnership with parents/guardians is specific to their children. Additionally, policy updated to clarify that the notification parents/guardians

receive regarding their rights, includes, but is not limited to, rights under the Family Educational Rights and Privacy Act (FERPA), in accordance with Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Policy also updated to include that the Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of and participation in their children's educational programs.

Administrative Regulation 5020 - Parent Rights and Responsibilities

Regulation updated to add that parent/guardian rights include notification of the opportunity to opt their child out of certain instruction, as required by state law, and **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, regulation updated to clarify that parents/guardians have the right to receive notice and information about and to opt out of (1) any psychological testing involving their child and (2) any assessment, analysis, evaluation, or monitoring of the quality or character of the student's home life. In addition, regulation updated to add that (1) parents/guardians of English learners be given any required written notification in English and the student's home language, and (2) that the rights of parents/guardians be exercised in accordance with applicable Board policy and administrative regulation. Regulation also updated to expand that parents/guardians may support the learning environment of their child by monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their child.

Delete - Board Policy 6146.2 - Certificate of Proficiency/High School Equivalency

Policy deleted as unnecessary as the requirements stated within vest with the California Department of Education and/or the State Board of Education rather than being the obligation of a school district.

Board Policy 7131 - Relations with Local Agencies

Policy updated to add that (1) the Governing Board is required to meet with appropriate local agency recreation and park authorities to review possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community, and (2) the district is required to recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address a new development. Additionally, policy updated to clarify material related to development within the district, including that in order to adequately mitigate additional students generated by such development, the Board may make certain findings required by law and that upon such findings, notify the city council or county board of supervisors. In addition, policy updated to add material related to a district workforce housing development.

Board Bylaw 9310 - Board Policies

Bylaw updated to reflect current Board policy development and adoption process practice. Additionally, bylaw updated to include new "Definitions" section which more clearly defines the use of "Board policy," "Board bylaw," and "administrative regulation." In addition, bylaw updated to add section headers to differentiate between the development and adoption of Board policies versus administrative regulations. Bylaw also updated to delete the section "Monitoring and Evaluation" and include that content in the new "Board Policy Development and Adoption" section.

Board Bylaw 9321 - Closed Session

Bylaw updated to add (1) that public comment is required to occur prior to closed session, and (2) that a copy of a document that becomes public after action was taken during closed session be provided to any person who has made a standing request for all documentation as part of a request for notice of meeting, in addition to providing such document to any person present at the conclusion of the closed session who has submitted a written request. Additionally, bylaw updated to reflect **NEW ATTORNEY GENERAL OPINION** which states that only a person with "an official or essential role to play in a particular closed session" agenda item may attend closed session for that particular item, and to add new section "Attendance in Closed Session" to address who is permitted to attend a particular closed session item. In addition, bylaw updated to clarify that for purposes of a closed session agenda item on personnel matters that "employee" includes an officer or independent contractor who functions as an officer or employee but excludes Governing Board members and other independent contractors. Bylaw also updated to clarify that disclosure of an approved agreement concluding labor negotiations identify the item approved and the other parties to the negotiation. Additionally, bylaw updated to reflect **NEW LAW SB (1445, 2024)** which authorizes the Board to allow student board members to make restorative justice recommendations that would be considered in closed session expulsion hearings. In addition, bylaw updated to reflect **NEW LAW AB (2715, 2024)** which authorizes the Board to hold a closed session with additional types of law enforcement or security personnel and to hold a closed session on a threat to critical infrastructure controls or critical infrastructure information.

CSBA Policy Management Console

CSBA Sample District Policy Manual

Policy 1000: Concepts and Roles

Status:
ADOPTED

Original Adopted Date: 06/01/1985 | Last Revised Date: 11/01/2025 | Last Reviewed Date:
11/01/2025

The Governing Board desires to represent the community and provide leadership in addressing community interests related to education. In order to encourage support for the district and district schools, promote collaboration between the district, parents/guardians, community members, and local organizations, and to identify and respond to community priorities, the Board shall establish effective two-way communication systems between the district and the community.

The Board and the Superintendent or designee shall work together with city, county, and other local agencies and organizations to promote and facilitate coordinated services for children, and seek to develop partnerships with local businesses and organizations.

The Board recognizes that district schools are an important community resource and encourages community members to make appropriate use of school facilities. Community members are also encouraged to attend Board meetings, participate in district and school activities, and take an active interest in issues that affect the district and its schools. The Board and the Superintendent or designee shall keep community members well informed about district programs, needs, and accomplishments and shall ensure that they have opportunities to share in the development of district decisions, in accordance with Board Bylaw 9005 - Governance Standards.

The Board recognizes that its ability to fulfill the community's expectations for a high-quality educational program is dependent upon the level of funding provided by the state and federal government and community support. In an effort to provide the best educational experience for district students, the Board shall study legislative processes and issues, establish ongoing relationships with federal, state, and local leaders and the media, adopt positions on key issues, set priorities for advocacy, and collaborate with other organizations and coalitions in legislative and legal advocacy efforts.

Policy 1114: District-Sponsored Social Media

Status:
ADOPTED

Original Adopted Date: 07/01/2011 | Last Revised Date: 11/01/2025 | Last Reviewed Date: 11/01/2025

The Governing Board recognizes the value of social media to share district information with families and the community and promote community involvement and collaboration in district decisions. The purpose of any official district social media account shall be to further the district's vision and mission, to support student learning and staff professional development, and to enhance communication and engagement with students, families, staff, and community members. The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

The Superintendent or designee shall develop content guidelines and protocols for official district social media accounts to ensure public access, appropriate and responsible use, and compliance with law, Board policy, and administrative regulation.

Guidelines for Content

Official district social media accounts shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. This policy is not intended to create an open public forum or otherwise guarantee an individual's right to free speech on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

The Superintendent or designee shall ensure that the limited purpose of official district social media accounts is clearly communicated to users. Each account shall contain a statement specifying the purposes of the account, that the account shall only be used for such purposes, and any other user expectations or conditions as specified in the accompanying administrative regulation.

Content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation shall not be permitted on official district social media accounts.

Staff or students who post on, reply from, or otherwise use an official district social media account in a manner that violates Board policies and administrative regulations shall be subject to discipline in accordance with applicable policies and regulations.

Users of official district social media accounts, and anyone who posts on, replies to, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted on, replied with, or otherwise left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act.

Privacy

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media accounts.

As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, official district social media accounts shall comply with Board Policy 1113 - District and School Websites.

Social media and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

Regulation 1114: District-Sponsored Social Media

Status:
ADOPTED

Original Adopted Date: 07/01/2011 | Last Revised Date: 11/01/2025 | Last Reviewed Date:
11/01/2025

Definitions

Social media means any online platform for collaboration, interaction, or active participation, or that allows users to post content, including, but not limited to, social networking sites such as Instagram, TikTok, Facebook, X/Twitter, SnapChat, YouTube, and LinkedIn.

An *official district* social media account is an account on a social media platform authorized by the Superintendent or designee.

An account that contains content related to the district or comments about district operations but that has not been created based on authorization or direction from the Superintendent or designee, such as an account created by a parent-teacher organization, booster club, or other school-connected organization or a student's or employee's personal account, is not an official district social media account.

School-level employees such as teachers and coaches shall obtain authorization from the school principal before creating an official social media account.

When directed by the Superintendent or designee, each school principal, or an individual in a position of similar responsibility, shall register as a verified reporter with each large social media platform on which the applicable school has an account in accordance with Business and Professions Code 22588.2-22588.4.

Guidelines for Content

Each official district social media account shall contain content that is useful and appropriate for all audiences.

District employees or agents in charge of posting or adding information to an official district social media account shall ensure that copyright laws are not violated in the use of material on official district social media accounts.

The Superintendent or designee shall ensure that official district social media accounts are regularly monitored. Staff members responsible for monitoring content may remove posts or even suspend users from interacting with the account only based on viewpoint-neutral considerations, such as lack of relation to the account's purpose or violation of board policies or administrative regulations.

If a verified reporter becomes aware of a social media-related threat or a violation of a social media platform's terms of service that, in the opinion of the reporter, poses a risk or severe risk to the health and safety of a minor who the reporter knows is enrolled in the reporter's school, the reporter shall inform the Superintendent or designee and report the threat or violation via the process created by the applicable social media platform as specified in Business and Professions Code 22588.2-22588.4.

Each official district social media account shall, as appropriate, prominently display a link to this regulation or a statement that includes Items #1-10, below:

1. The purpose(s) of the account, such as providing information to a class, school community, athletic team, or student club; engaging with the public regarding district decisions and Governing Board meetings; and sharing information regarding employment opportunities with the district

2. Users shall use the site only for those intended purposes
3. The account is regularly monitored and any inappropriate interaction will be promptly removed, blocked, or similarly addressed

Inappropriate interactions include, but are not limited to, interactions that:

- a. Are obscene, libelous, or so incite students as to create a clear and present danger of the commission of unlawful acts on district premises, violation of district or school rules, or substantial disruption to the district or school's orderly operation
 - b. Are not related to the stated purpose of the account, including, but not limited to, threats, comments of a commercial nature, political activity, and comments prohibited by board policies and administrative regulations
4. Users are expected to communicate in a respectful, courteous, and professional manner and are personally responsible for their use of the account
 5. The district is not responsible for the content posted by other users or how other users interact with the account
 6. The views and comments expressed by other users on the account belong to those users and do not necessarily reflect the views of the district
 7. Any user's reference to a specific commercial product or service does not imply endorsement or recommendation of that product or service by the district
 8. The individual(s) to contact regarding violation of district guidelines on the use of official district social media accounts
 9. Violations may be reported to the appropriate social media platform, law enforcement, or other third parties, as appropriate
 10. A user may be suspended from interacting with the account for one month upon three prior violations and for six months upon two prior one-month suspensions

Appropriate Use by District Employees

District employees who participate in official district social media accounts shall adhere to all applicable board policies and administrative regulations, such as Board Policy 1313 - Civility and Board Policy/Administrative Regulation 4119.25/4219.25/4319.25 - Political Activities of Employees, and shall not share confidential information about students, employees, Board members, or district operations.

When appropriate, employees posting, replying, or otherwise interacting with the public outside of their professional duties or responsibilities on official district social media accounts shall identify themselves by name and district title and include a disclaimer stating that the views and opinions expressed in their post are theirs alone and do not necessarily represent those of the district or school.

All staff shall receive information about appropriate use of the official district social media accounts.

Policy 2120: Superintendent Recruitment and Selection

Status:
ADOPTED

Original Adopted Date: 07/01/2001 | Last Revised Date: 11/01/2025 | Last Reviewed Date: 11/01/2025

The Governing Board recognizes that it is responsible for selecting and employing the Superintendent. Whenever it becomes necessary for the Board to fill a vacancy in the position of Superintendent, the Board shall work diligently to employ a person whose management and leadership abilities are most closely aligned with district needs.

The Board shall establish and implement a search and selection process that includes consideration of:

1. The district's current and long-term needs, including a review of the district's vision and goals
2. The desired characteristics of a new Superintendent, including professional experience, educational qualifications, leadership characteristics, philosophy of education, and other management, technical, interpersonal and conceptual skills, as well as the priorities the Board wants to place on different abilities, traits and levels of knowledge
3. The scope of the search, including whether to promote from within the district or broaden the search to include both internal and external candidates and, if external candidates will be considered, whether to conduct a statewide or nationwide search
4. The salary range and benefits to be offered
5. Basic elements to be included in the Superintendent's contract
6. Whether to hire a professional adviser to facilitate the hiring and contract negotiation process and to ensure that verifications of the candidates' qualifications are obtained
7. How and when to involve the community in certain phases of the selection process
8. The process for screening applications and determining how the screener(s) will be selected
9. Interview questions, processes, and participants
10. Other actions necessary to ensure a fair selection process and a smooth transition to new leadership

Even if a professional adviser is used to facilitate the process, the Board shall retain the right and responsibility to oversee the process and to review all applications if desired.

The Board shall select candidates to be interviewed based on recommendations of the screener(s), if applicable, and the Board's own assessment of how candidates meet the criteria established by the Board.

The Board shall interview candidates and select a final candidate in closed session. (Government Code 54957)

Before offering the position to the selected candidate or making any announcements, Board members may visit that candidate's current place of employment, as appropriate.

Pursuant to Board Policy 2121 - Superintendent's Contract, the Board shall discuss and negotiate the Superintendent's contract in closed session, but shall vote to approve the contract in open session. (Government Code 53262, 54957, 54957.6)

The Board shall conduct any superintendent recruitment and selection process in accordance with legal and ethical obligations regarding confidentiality and equal opportunity.

As necessary, the Board may appoint an interim or acting superintendent, to manage the district when there is no permanent superintendent.

The Superintendent shall hold both a valid school administration certificate and a valid teacher's certificate. The

Board may waive any credential requirement, but shall not employ a person whose credential has been revoked by the Commission on Teacher Credentialing pursuant to Education Code 44421-44427. (Education Code 35028, 35029, 35029.1)

The Board shall not employ a person as Superintendent if, within the past five years, the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee. (Government Code 1021.5)

Policy 5020: Parent Rights and Responsibilities

Original Adopted Date: 02/01/1999 | Last Revised Date: 11/01/2025 | Last Reviewed Date: 11/01/2025

The Governing Board recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.

The Board believes that the district's relationship with parents/guardians is one of mutual support and respect. The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians for continuing the intellectual, physical, emotional, and social development and well-being of their students, including the means by which the district and parents/guardians can help their students achieve academic and other standards of the district.

Within this framework, the district's primary responsibility shall be to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the district.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their children succeed in school. (Education Code 51100)

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law, Board policy, and administrative regulation, and follow acceptable practices that respect those rights.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt out shall be offered an alternative activity of similar educational value.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

The Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of, and participation in, their children's educational programs. (Education Code 51101.1)

Regulation 5020: Parent Rights and Responsibilities

Status:
ADOPTED

Original Adopted Date: 11/01/2002 | Last Revised Date: 11/01/2025 | Last Reviewed Date: 11/01/2025

Parent/Guardian Rights

The rights of parents/guardians of district students include, but are not limited to, the following:

1. To observe, within a reasonable period of time after making the request, the classroom(s) in which their child is enrolled or for the purpose of selecting the school in which their child will be enrolled (Education Code 51101)

Parents/guardians may observe instructional and other school activities that involve their child in accordance with Board policy and administrative regulations adopted to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. Upon written request by a parent/guardian, the Superintendent or designee shall arrange for parental observation of a class or activity in a reasonable time frame and in accordance with Board policy and administrative regulations. (Education Code 49091.10)
2. To meet, within a reasonable time of their request, with their child's teacher(s) and the principal (Education Code 51101)
3. Under the supervision of district employees, to volunteer their time and resources for the improvement of school facilities and school programs, including, but not limited to, providing assistance in the classroom with the approval, and under the direct supervision, of the teacher (Education Code 51101)
4. To be notified on a timely basis if their child is absent from school without permission (Education Code 51101)
5. To receive the results of their child's performance and the school's performance on standardized tests and statewide tests (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to receive the results of their child's performance on the English language development test. (Education Code 51101.1)

6. To request a particular school for their child and to receive a response from the district (Education Code 51101)
7. To have a school environment for their child that is safe and supportive of learning (Education Code 51101)
8. To examine the curriculum materials of the class(es) in which their child is enrolled (Education Code 51101; 20 USC 1232h)

Parents/guardians may inspect, in a reasonable time frame, all primary supplemental instructional materials and assessments including textbooks, teacher's manuals, films, audio and video recordings, and software, stored by the classroom teacher. (Education Code 49091.10)

Each school site shall make available to parents/guardians and others, upon request, a copy of the prospectus for each course, including the titles, descriptions and instructional aims of the course. (Education Code 49091.14)

The school may charge an amount not to exceed the cost of duplication if a hardcopy is created. (Education Code 49091.14)

9. To be notified of the opportunity to opt their child out of certain instruction, as required by law (Education Code 51240, 51938)
10. To be informed of their child's progress in school and of the appropriate school personnel whom they should contact if problems arise with their child (Education Code 51101)
11. For parents/guardians of English learners, to support their child's advancement toward literacy (Education Code 51101.1)

The Superintendent or designee may make available, to the extent possible, surplus or undistributed instructional materials to parents/guardians pursuant to Education Code 60510. (Education Code 51101.1)
12. For parents/guardians of English learners, to be informed, through the school accountability report card, about statewide and local academic standards, testing programs, accountability measures, and school improvement efforts (Education Code 51101.1)
13. To have access to the student records of their child (Education Code 51101)
14. To receive information concerning the academic performance standards, proficiencies, or skills their child is expected to accomplish (Education Code 51101)
15. To be informed in advance about school rules, including disciplinary rules and procedures in accordance with Education Code 48980, attendance policies, dress codes, and procedures for visiting the school (Education Code 51101)
16. To be notified, as early in the school year as practicable pursuant to Education Code 48070.5, if their child is identified as being at risk of retention, and of their right to consult with district personnel responsible for a decision to promote or retain their child and to appeal such a decision (Education Code 51101)
17. To receive notice and information about and to opt out of any psychological testing involving their child (Education Code 51101)
18. To receive notice and information about and to opt out of any assessment, analysis, evaluation, or monitoring of the quality or character of the student's home life, any form of parent/guardian screening or testing, any nonacademic home-based counseling program, parent/guardian training, or any prescribed family education service plan, and to inspect any survey collecting personal information (Education Code 49091.18; 20 USC 1232h)

19. To participate as a member of a parent advisory committee, school site council, or site-based management leadership team in accordance with any rules and regulations governing membership in these organizations (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to participate in school and district advisory bodies in accordance with federal and state law and regulations. (Education Code 51101.1)

20. To question anything in their child's student record that the parent/guardian feels is inaccurate or misleading or is an invasion of privacy and to receive a response from the school (Education Code 51101)
21. To provide informed, written parental consent before their child is tested for a behavioral, mental, or emotional evaluation

A general consent, including medical consent used to approve admission to or involvement in a special education or remedial program or regular school activity, shall not constitute written consent for these purposes. (Education Code 49091.12)

22. For parents/guardians of English learners, to be given any required written notification, under any applicable law, in English and the student's home language pursuant to Education Code 48985 (Education Code 51101.1) These rights shall be exercised in accordance with applicable Board policy and administrative regulation.

Parent Responsibilities

Parents/guardians may support the learning environment of their child by: (Education Code 51101)

1. Monitoring attendance of their child
2. Ensuring that homework is completed and turned in on time
3. Encouraging their child to participate in extracurricular and cocurricular activities
4. Monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their child
5. Working with their child at home in learning activities that extend the classroom learning
6. Volunteering in their child's classroom(s) or for other school activities
7. Participating in decisions related to the education of their own child or the total school program, as appropriate

Policy 7131: Relations with Local Agencies

Status:
ADOPTED

Original Adopted Date: 02/01/1996 | **Last Revised Date:** 11/01/2025 | **Last Reviewed Date:** 11/01/2025

The Governing Board recognizes the importance of collaborating and communicating with other local agencies in order to provide the best possible school facilities and to allocate facility resources in an effective and efficient manner. The Board and district staff shall consult and coordinate with local agencies as required by law, and shall utilize the expertise and resources of such agencies when useful to the district in the planning, design, and construction of facilities.

The Board shall meet with the appropriate local agency recreation and park authorities to review all possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community. (Education Code 35275)

Upon receiving notification of proposed action to adopt or substantially revise a city or county general plan, the Board may request a meeting with the local planning agency to discuss possible methods of coordinating planning, design, and construction of new school facilities and school sites. (Government Code 65352.2)

The Superintendent or designee shall monitor land development proposals within district boundaries and shall ensure that an exchange of accurate information is maintained with city/county planning staff regarding the impact of land development on the district's educational programs and facility needs. When necessary, the district shall recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address the new development.

Recognizing that available funds may not suffice to eliminate overcrowding in district schools caused by new development, the Board urges the city/county to adopt in its general plan or other appropriate planning documents, to the extent permitted by law, a provision which ensures that adequate school facilities will be available.

Notifications to Other Local Agencies

In order to adequately mitigate the additional students generated by new development within the district, the Board may make a finding, based on clear and convincing evidence, that: (Government Code 65971)

1. That conditions of overcrowding, as defined in Government Code 65973, exist in one or more attendance areas within the district which will impair the normal functioning of the educational programs, and the reason for the existence of those conditions
2. That all reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible method for reducing those conditions exists

Upon making such a finding, the Board shall notify the city council or county board of supervisors of such finding. The notice shall include a completed application to the Office of Public School Construction for preliminary determination of eligibility for school construction under applicable state law. (Government Code 65971)

The Superintendent or designee shall notify the appropriate city or county planning agency of the adoption of a school facility needs analysis; facilities master plan or other long-range plan; the acquisition of a school site; and any other action regarding school facilities, in accordance with law.

District Workforce Housing Development

The Superintendent or designee shall ensure that the use of district-owned real property for workforce housing is consistent with the criteria specified in Government Code 65914.7.

Bylaw 9310: Board Policies

Status:
ADOPTED

Original Adopted Date: 06/01/1999 | Last Revised Date: 11/01/2025 | Last Reviewed Date: 11/01/2025

Definitions

Board policies are the written rules of the district. They establish the parameters by which staff, students, parents/guardians, volunteers, contractors, visitors, and others shall abide while attending or participating in district programs or activities, on district property, or otherwise within the jurisdiction of the district. Additionally, Board policies clarify the roles and responsibilities of the Governing Board and Superintendent, and communicate Board philosophy and values to students, staff, parents/guardians, and the community.

Board bylaws are specific Board policies that govern the operations of the Board and establish the rights and obligations of Board members.

Administrative regulations, which shall not be inconsistent with Board policies, are written rules that implement Board policies or prescribe the operations and administration of the district. In case of conflict between an administrative regulation and a Board policy, the Board policy, or applicable portion thereof, shall prevail.

Board policies and administrative regulations shall align with the district's vision and goals, promote student learning and achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

The Board recognizes the importance of maintaining Board policies and administrative regulations that are up to date and reflect the mandates of law. Board policies or administrative regulation shall be binding to the extent that they do not conflict with federal or state law and are consistent with the district's collective bargaining agreements. No Board policy or administrative regulation, or any portion thereof, shall be operative if the Superintendent determines, based on advice of district legal counsel, it is in conflict with applicable federal or state law or regulations or court decisions. However, any portion of a Board policy or administrative regulation so determined to be inoperative shall not affect the operability of other provisions of the Board policy or administrative regulation.

Board Policy Development and Adoption

The Board shall regularly review Board policies and shall do so at Board meetings or Policy Committee meetings, as applicable. Additionally, the Board shall annually review the policies specified in Education Code 35160.5. If no revisions are deemed necessary, the Board minutes for the applicable meeting shall nevertheless indicate that the review was conducted. Other Board policies shall be monitored and reviewed as specified in the Board policy itself or as needed to reflect changes in law or district circumstances.

The following steps shall be used to develop, propose, and adopt a new Board policy or revisions to an existing Board policy:

1. The Board and/or Superintendent or designee shall identify the need for a new or revised Board policy

2. As needed, the Superintendent or designee shall gather fiscal data, staff and public input, related Board policies or administrative regulations, sample Board policies from the California School Boards Association, legal advice, and other useful information and data
3. The Board may agendize one or more discussions or presentations with respect to the need for a new or revised Board policy

As part of those discussions or presentations, the Board may request additional information or research and may provide direction to the Superintendent or designee regarding how to proceed with proposing a new or revised Board policy, including a request for review by district legal counsel.

4. Once drafted, the proposed new or revised Board policy shall be agendized at two separate Board meetings, with the first for public input and Board review and direction, and the second for further discussion, if warranted, and Board action

The Board may waive or modify any of the above requirements on a case-by-case basis.

All Board policies shall be formally adopted by a majority vote of the Board.

Board policies shall become effective upon Board adoption or at a future date if so designated by the Board at the time of adoption.

At any time, the Board and Superintendent or designee may determine that progress reports to the Board on the implementation and/or effectiveness of a Board policy are necessary. If so, the Board and Superintendent or designee shall agree upon a timeline and, as applicable, measures for evaluating the effectiveness of the Board policy in achieving its purpose.

Administrative Regulation Development and Approval

The Superintendent or designee shall be responsible for the development and approval of administrative regulations.

When new Board policies are created or existing Board policies are revised, the Superintendent or designee shall, as necessary, create or revise any applicable administrative regulations to ensure that they conform to the intent of the new or revised Board policy.

To carry out the intent of the Board, the Superintendent or designee may, in addition to developing and approving administrative regulations, develop procedures manuals, handbooks, or other guides.

Access

The Superintendent or designee shall ensure that all district employees and the public have easy and free access to all Board policies, administrative regulations, and, as applicable, related documents

Bylaw 9321: Closed Session

Status:
ADOPTED

Original Adopted Date: 12/01/2014 | Last Revised Date: 11/01/2025 | Last Reviewed Date:
11/01/2025

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall meet in closed session during a regular, special, or emergency meeting only for purposes authorized by law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting as required by law and provided in the accompanying Exhibit (1). (Education Code 35145; Government Code 54954.2, 54954.5, 54957)

In the open session preceding closed session, the Board shall disclose the items to be discussed in closed session as specified in this bylaw. The Board chair, who is either the Board president or the Board member chairing the meeting at the time if the Board president is absent, shall either verbally state the closed session items listed in the agenda or refer the public to the closed session item(s) as listed by number or letter in the agenda. In closed session, the Board shall consider only those items covered in its statement. (Government Code 54957, 54957.7)

Prior to closed session, members of the public shall be given an opportunity to address the Board on any closed session item in the agenda in accordance with Board Bylaw 9322 - Agenda/Meeting Materials and Board Bylaw 9323 - Meeting Conduct. (Education Code 35145.5; Government Code 54954.3)

After closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall disclose any actions taken in closed session, the votes or abstentions thereon, and other disclosures as specified in this bylaw. Such disclosures may be made in writing or orally at the location announced in the agenda for closed session as required by law and provided in the accompanying Exhibit (2). (Education Code 32281; Government Code 54957.1, 54957.7)

When an action taken during closed session involves final approval or adoption of a document, such as a contract or settlement agreement, that becomes public upon such approval or adoption, the Superintendent or designee shall immediately provide a copy of the document to any person present at the conclusion of closed session who has submitted a written request or made a standing request for all documentation as part of a request for notice of meetings. (Government Code 54957.1)

If, when adopting or approving a document during closed session, substantive amendments are required to finalize the document, the Superintendent or designee shall make the document available as soon as the necessary changes to the document are completed. Whenever such a document will not be immediately released, the Board chair shall orally summarize the substance of the amendment in open session as part of the required disclosures. (Government Code 54957.1)

Attendance in Closed Session

Each Board member may attend closed session for each agenda item except if the Board member is required to recuse themselves or is prohibited by law from attending. Additionally, the Superintendent may attend closed session for each agenda item, except for personnel matters, complaints, or charges regarding the Superintendent under Government Code 54957, or to discuss the Superintendent's compensation under Government Code 54957.6.

In addition, the Board secretary or designee shall attend closed session for each agenda item to keep minutes of topics discussed and decisions made. (Government Code 54957.2)

Except as prohibited by law, the following individuals may attend closed session for a particular item upon invitation by the Board chair or the Superintendent:

1. District legal counsel, district negotiators, or other district staff authorized by statute to attend for the particular item
2. Any other individual whose attendance is essential to the Board's ability to conduct its closed-session business with respect to the particular item

Any other individual shall not attend closed session.

Confidentiality

Any person in attendance in closed session shall not disclose information received in closed session except as permitted by Board Bylaw 9011 - Disclosure of Confidential/Privileged Information or Board Policy 4119.23 Unauthorized Release of Confidential/Privileged Information, as applicable.

The Board shall not disclose any information that is protected by state or federal law. Additionally, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, disclosure, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

Personnel Matters: Appointment, Employment, Performance Evaluation, or Discipline/Dismissal/Release

The Board may meet in closed session to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of an employee. Except as permitted by law, such a closed session item shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

Personnel Matters: Specific Complaints or Charges

The Board may meet in closed session to hear complaints or charges brought against an employee, unless the employee who is the subject of the complaint requests an open session. Before the Board meets in closed session on specific complaints or charges brought against an employee, the

Superintendent or designee shall ensure that the employee receives written notice of the right to have the complaints or charges heard in open session. This notice shall be delivered personally or by mail at least 24 hours before the time of closed session. (Government Code 54957)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

Personnel Matters: Application for Early Withdrawal of Funds in Deferred Compensation Plan

The Board may meet in closed session to discuss an employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Negotiations/Collective Bargaining

The Board may meet in closed session to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. A closed session item regarding salaries, salary schedules, or compensation paid in the form of fringe benefits may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session. (Government Code 54957.6)

Additionally, the Board may meet in closed session with a state conciliator who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Pursuant to Government Code 54957.1, approval in closed session of an agreement concluding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be disclosed after the agreement is final and has been accepted or ratified by the other party. The disclosure shall identify the item approved and the other parties to the negotiation. However, the Board may, at its sole discretion, vote on such an agreement in open session. (Government Code 54957.1)

Pursuant to Government Code 3549.1, the Board may, without following the requirements of the Brown Act, meet in closed session exclusively for the purpose of discussing its position regarding any matter within the scope of representation or for the purpose of instructing its designated representatives. The Board shall not discuss any other items, either in closed session or open session, as part of such a meeting. (Government Code 3549.1)

Matters Related to Students

The Board shall meet in closed session to consider an appeal by a parent/guardian of a denial of a request to amend incorrect, inaccurate, or misleading information in a student record maintained by the district in accordance with Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49070)

If a public hearing would lead to the disclosure of confidential student information such as grades or discipline information, the Board shall meet in closed session to consider any action, including discipline, against a student, except expulsion. At least 72 hours prior to the start of the meeting of which closed session is a part, the Superintendent or designee, on behalf of the Board, shall, in writing, by registered or certified mail or by personal service, notify the student and the student's parent/guardian of the intent of the Board to hear the item in closed session. If a written request for open session is received from the student or the student's parents/guardians within 48 hours of receiving the notice, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any other student shall remain in closed session. (Education Code 35146, 48912)

If the Board conducts an expulsion hearing pursuant to Board Policy 5144.1 - Suspension and Expulsion/Due Process, the Board shall do so in closed session unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board shall meet in closed session for the purpose of deliberating and determining whether to expel the student. (Education Code 48918)

On a case-by-case basis, the student Board member(s) may make restorative justice recommendations to the Board regarding specific expulsion matters in accordance with Board Bylaw 9150 - Student Board Members.

In order to protect student privacy rights provided in 20 USC 1232g or other applicable laws, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any disclosure after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was listed in the closed session portion of the agenda.

Security Matters

The Board may meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or other law enforcement or security personnel on matters posing a threat to any of the following: (Government 54957)

1. The security of public buildings
2. The security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service
3. The public's right of access to public services or public facilities
4. Critical infrastructure controls or critical infrastructure information relating to cybersecurity

The Board may meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. (Education Code 32281)

Real Property Negotiations

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Anticipated Litigation/Initiation of Litigation

Based on the advice of legal counsel, the Board may meet in closed session to confer with or receive advice from legal counsel regarding anticipated litigation or whether to initiate litigation when discussion of either matter in open session would prejudice the district's position with respect to such litigation. For this purpose, "litigation" includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered to be "anticipated" when, in the Board's opinion based on the advice of legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the district or against a district officer or employee based on prior or prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9)

Existing facts and circumstances are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s)
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence that might result in litigation against the district, which are already known to potential plaintiff(s)
3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting

Each agenda item related to anticipated, or initiation of, litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

Existing Litigation

Based on the advice of legal counsel, the Board may meet in closed session to confer with or receive advice from legal counsel regarding existing litigation when discussion of the matter in open session would prejudice the district's position with respect to such litigation. Litigation is considered to be "existing" when the district has been named a party to the litigation, or a district officer or employee has been named a party to the litigation based on prior or prospective activities or alleged activities during the course and scope of that office or employment, including litigation which involves whether an activity is outside the course and scope of the office or employment. For this purpose, "litigation" includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Tort, Public, or Workers' Compensation Liability

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Joint Powers Agency Issues

The Board may meet in closed session in order to receive, discuss, and take action concerning information that has direct financial or liability implications for the district and that was obtained in a closed session of a JPA of which the district is a member. However, a Board member serving on the JPA board may only disclose confidential information acquired during a closed session of the JPA to fellow Board members if the governing board of the JPA has so authorized and upon advice of district legal counsel. (Government Code 54956.96)

Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office and before the report has been made public, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report shall be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

ReqPay12d

Board Report

Checks Dated 11/01/2025 through 11/30/2025					
Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount Check Amount
1116701	11/03/2025	ABRITE	01-6500-0-5760-1190-5100-200-1304	SPED AIDE	7,845.00
1116702	11/03/2025	AT&T	01-0000-0-0000-2700-5900-200-2801	INTERNET	150.75
1116703	11/03/2025	BLOOM PEDIATRIC OT	01-6500-0-5760-3140-5800-200-1304	SPED OT	1,995.00
1116704	11/03/2025	Hannah, Sophie R	01-9009-0-1110-1000-4300-200-RM06	REIMBURSE ROOM 6 MATERIALS AND SUPPLIES	6.21
1116705	11/03/2025	Ruwe, Carey L	01-9009-0-1110-1000-4300-200-RM04	REIMBURSE ROOM 4 MATERIALS AND SUPPLIES	22.27
1116706	11/03/2025	SANTA CRUZ MUNICIPAL UTILITIES	01-0000-0-0000-8100-5514-200-2801	WATER	147.42
1116707	11/03/2025	SANTA CRUZ MUSEUM OF ART & HIS	01-2600-0-0000-8100-5514-200-0000	WATER	49.14
1116708	11/03/2025	STAPLES	01-9009-0-1110-1000-5808-200-RM03	ROOM 3 FIELD TRIP	80.00
1116709	11/03/2025	XEROX CORPORATION	01-9009-0-1110-1000-4300-200-RM01	ROOM 1 MATERIALS AND SUPPLIES	125.39
			01-9009-0-1110-1000-4300-200-RM05	ROOM 5 MATERIALS AND SUPPLIES	21.40
			01-9009-0-1110-1000-4300-200-RM06	ROOM 6 MATERIALS AND SUPPLIES	53.44
			01-1100-0-0000-7100-5600-200-3000	COPIER LEASE AND USAGE	45.67
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE AND USAGE	11.41
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE AND USAGE	171.26
1117277	11/10/2025	19six Architects	01-0000-0-0000-8100-5800-200-BTRM	ARCH ADDITIONAL BATHROOM PROJECT	20,000.00
1117278	11/10/2025	AT&T	01-0000-0-0000-2700-5900-200-2801	PHONE	123.11
			01-0000-0-0000-7200-5900-200-2801	PHONE	41.03
1117279	11/10/2025	BETHEL JANITORIAL SERVICE	01-0000-0-0000-8100-5524-200-2801	OCTOBER JANITORIAL	3,000.00
			01-2600-0-0000-8100-5524-200-0000	OCTOBER JANITORIAL	1,000.00
1117280	11/10/2025	BLOOM PEDIATRIC OT	01-6547-0-5760-3140-5800-200-0000	PRESCHOOL OT OBSERVATION	105.00
1117281	11/10/2025	BLUE WATER SEDANS & LIMOUSINES	01-6500-0-5760-3600-5800-200-1304	SPED TRANSPORTATION	1,330.00

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.

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Dec 2 2025 9 34AM

ReqPay12d

Board Report

Checks Dated 11/01/2025 through 11/30/2025					
Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount Check Amount
1117282	11/10/2025	CARLY PERLMAN	01-0700-0-1110-1000-5800-200-2801	SEPT OCT COUSNING SERVICES	780.00
1117283	11/10/2025	HONU INTERVENTION, INC	01-3327-0-5760-3120-5800-200-1320	SEPT OCT COUSNING SERVICES	1,495.00
1117284	11/10/2025	Lynd, Paige L	01-6500-0-5760-1190-5100-200-1304	LO AIDE	749.10
1117285	11/10/2025	OHLSEN FOODS	01-0000-0-0000-7200-5200-200-2801	MILEAGE REIMBURSEMENT	113.54
1117286	11/10/2025	SISC 3	01-0000-0-0000-3700-5800-200-3007	OCTOBER LUNCHES	2,432.00
1117287	11/10/2025	STAPLES	01- -- - -9514- - NOVEMBER MEDICAL		12,348.00
			01-1100-0-0000-2700-4350-200-3000	OFFICE MATERIALS AND SUPPLIES	93.60
			01-1100-0-0000-7200-4350-200-3000	OFFICE MATERIALS AND SUPPLIES	31.20
			01-1100-0-0000-8100-4350-200-3000	JANITORIAL SUPPLIES	103.82
			01-2600-0-0000-8100-4350-200-0000	JANITORIAL SUPPLIES	34.60
			01-9009-0-1110-1000-4300-200-RM05	ROOM 5 MATERIALS AND SUPPLIES	57.14
1117288	11/10/2025	TESTING ENGINEERS, INC	01-0000-0-0000-8100-5800-200-BTRM	WELDING INSPECTION	576.00
1117289	11/10/2025	US BANK	01-0000-0-0000-2700-4350-200-2801	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	106.20
			01-0000-0-0000-2700-5900-200-2801	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	234.00
			01-0000-0-0000-7200-5900-200-2801	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	78.00
			01-1100-0-0000-2700-4350-200-3000	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	39.37
			01-1100-0-0000-8100-4350-200-3000	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	43.79
			01-3010-0-1110-1000-4300-200-0000	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	14.80
			01-4035-0-0000-2700-5200-200-2356	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	775.00
			01-6053-0-1110-1000-4300-200-0000	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	231.71
			01-6500-0-5760-1120-4300-200-1304	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	47.98

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

ReqPay12d

Board Report

Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
1117289			01-9009-0-1110-1000-4300-200-RM04	POSTAGE, RM04, TK, SPED, EL, TITLE I, POSTAGE, SUPP	27.34	1,598.19
1117290	11/10/2025	Willett, Kara E	01-9009-0-1110-1000-5800-200-RM02	REIMBURSE SUBSCRIPTION NEWSLETTER		125.00
1117291	11/10/2025	XEROX CORPORATION	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE AND USAGE	43.22	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE AND USAGE	10.81	
1118179	11/17/2025	DASSEL'S PETROLEUM	01-1100-0-1110-1000-5600-200-3000	COPIER LEASE AND USAGE	162.09	216.12
1118180	11/17/2025	DISCOUNT SCHOOL SUPPLY	01-0000-0-0000-8100-5511-200-2801	PROPANE	466.05	
1118181	11/17/2025	GREENWASTE RECOVERY INC	01-2600-0-0000-8100-5511-200-0000	PROPANE	155.35	621.40
1118182	11/17/2025	HARSHWAL & COMPANY, LLP	01-9009-0-1110-1000-4300-200-RM05	ROOM 5 MATERIALS AND SUPPLIES		25.15
1118183	11/17/2025	Ruwe, Carey L	01-0000-0-0000-8100-5523-200-2801	GARBAGE		607.23
1118184	11/17/2025	SAN LORENZO LUMBER	01-0000-0-0000-7191-5809-200-2801	AUDIT		3,990.00
1118185	11/17/2025	SPROUTS SC	01-9009-0-1110-1000-4300-200-RM04	ROOM 4 MATERIALS AND SUPPLIES		43.18
1118186	11/17/2025	STAPLES	01-0000-0-0000-2700-4350-200-2801	SAFETY MONEY - UMBRELLAS		50.34
1118187	11/17/2025	Stewart, Michelle A	01-2600-0-1110-1000-5800-200-0000	AFTER SCHOOL ENRICHMENT PROGRAM		1,900.00
1118870	11/24/2025	ATLAS PEN & PENCIL CORP	01-9009-0-1110-1000-4300-200-RM04	MATERIALS AND SUPPLIES		40.09
1118871	11/24/2025	BLOOM PEDIATRIC OT	01-0700-0-1110-1000-4300-200-2801	LCAP STUDENT ENGAGEMENT		11.58
1118872	11/24/2025	CLASS LEASING, LLC	01-0700-0-1110-1000-4300-200-2801	STUDENT PENCILS		128.24
1118873	11/24/2025	DASSEL'S PETROLEUM	01-6500-0-5760-3140-5800-200-1304	SPED OT		908.25
			01-0000-0-0000-8500-6600-200-BTRM	RESTROOM LEASE		2,923.17
			01-0000-0-0000-8100-5511-200-2801	PROPANE		109.52

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 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
1118874	11/24/2025	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801 ELECTRIC STREET LIGHT		520.46	
			01-2600-0-0000-8100-5511-200-0000 ELECTRIC		10.37	
					173.49	704.32
1118875	11/24/2025	SAN LORENZO LUMBER	01-0000-0-0000-2700-4350-200-2801 MAINT MATERIALS AND SUPPLIES			7.87
1118876	11/24/2025	SANTA CRUZ SENTINEL	01-0000-0-0000-7100-5900-200-2801 ERATE NOTICE FOR BIDS			
1118877	11/24/2025	STAPLES	01-1100-0-0000-2700-4350-200-3000 MATERIALS AND SUPPLIES TONER			230.40
1118878	11/24/2025	Stewart, Michelle A	01-0000-0-0000-2700-4350-200-2801 REIMBURSE STAFF LUNCH		226.64	
			01-0700-0-1110-1000-4300-200-2801 REIMBURSE HONOR ROLL FRAME CERT FOR STUDENTS		48.05	274.69
Total Number of Checks					42	68,939.64

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	42	68,939.64
Total Number of Checks		42	68,939.64
Less Unpaid Tax Liability			.00
Net (Check Amount)			68,939.64

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.