



## **Two Rock Union School District**

5001 Spring Hill Road ▪ Petaluma, CA ▪ 94952

Phone: (707) 762-6617 ▪ Fax: (707) 762-1923

[www.trusd.org](http://www.trusd.org)

### **AGENDA BOARD OF TRUSTEES TWO ROCK UNION SCHOOL DISTRICT REGULAR MEETING**

**December 11, 2025  
Closed Session 3:30PM  
Open Session 4:30 PM  
STEAM Room 12**

- 1. CALL TO ORDER**
  - A. ROLL CALL**
- 2. CLOSED SESSION**
  - 2.1 Announcement of Closed Session Items**
    - 2.2 Closed Session Agenda**
      - 2.2A** Public Employee Performance Evaluation  
Superintendent/Principal (Pursuant to Government Code §54957)
      - 2.2B** Conference with Labor Negotiator (Pursuant to Government Code §54957.6)  
Name of Agency Negotiator: Josh Wilson  
Name of organization representing employees: TREA
      - 2.2C** Conference with Labor Negotiator (Pursuant to Government Code §54957.6)  
Name of Agency Negotiator: Josh Wilson  
Name of organization representing employees: CSEA
- 3. RECONVENE TO PUBLIC MEETING**

Report of any actions taken during Closed Session (if necessary)
- 4. RECOGNITION**
  - 4.1 Principal Award- Student of the Month for November**
    - 4.1A Austin Riesberg, 4th grade**
- 5. ADOPTION AND APPROVAL OF AGENDA**
  - 5.1** Approval of the Agenda for December 11, 2025
- 6. PUBLIC COMMENT**

Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.

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#### **Board of Trustees**

Gayleen Maas, President ♦ John Silvestrini, Clerk ♦ John Martin ♦ Nicolas Noyes ♦ Joel Ruiz  
Josh Wilson, Superintendent/Principal

**7. CONSENT ITEMS**

Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.

- 7.1 Approval of Board Minutes from November 13, 2025
- 7.2 Approval of the Accounts Payable Reports; November 2025
- 7.3 Approval of 6th Grade Outdoor Education Contract Renewal
- 7.4 Approval of the Personnel Addendum, December 2025

**Action**

Motion:                      Second:                      Aye:                      Nay:

**8. REPORTS/PRESENTATIONS:**

- 7.1 TREA Representative -
- 7.2 CSEA Representative -
- 7.3 TRSEF Representative -
- 7.4 USCG Representative -
- 7.5 Superintendent's Report -
  - Enrollment Update -
  - Other Updates -
  - Upcoming Events - Winter Performance Concert- December 19, 2025

**9. ORGANIZATIONAL MEETING**

- 9.1 Certificate of Election

**10. DISCUSSION ITEMS**

- 10.1 Curriculum Update
- 10.2 CDE Dashboard Update
- 10.3 Facilities Update

**11. ACTION ITEMS**

- 11.1 Approval of 2025-26 First Interim and Budget Revision #1

**Background:** CBO Consultant Chris Thomas will present 2025-26 First Interim and Budget Revision #1.

- 11.2 Approval of site Generator Quote

**Background:** Reyff Electric has submitted a proposal for the purchase of a generator that qualifies for the PG&E rebate offer.

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**Board of Trustees**

Gayleen Maas, President ♦ John Silvestrini, Clerk ♦ John Martin ♦ Nicolas Noyes ♦ Joel Ruiz  
Josh Wilson, Superintendent/Principal

**11.3 Approval of Board Meeting Calendar for 2026-2027 School Year**

**Background:** Annual approval of Board of Trustees Regular Meeting Calendar for 2026-27 school year.

**11.4 Approval of After School Programs Contract with Kodely, January through April 2026**

**Background:** Kodely to provide a 12-week after school enrichment program for Two Rock Union School District.

**11.5 Approval of ASES Grant Program Plan Renewal**

**Background:** After School Education and Safety (ASES) grant renewal for Two Rock Union School District. The ASES Program Plan was developed through a collaborative process with our after school program provider, Champions.

- 12. **ADJOURNMENT TO CLOSED SESSION** (if necessary)
- 13. **RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)
- 14. **DATES AND FUTURE AGENDA ITEMS -**  
**Regular Board Meeting January 8, 2026**
- 15. **SIGNING OF PAPERS -**
- 16. **ADJOURNMENT**

Posted By:



Josh Wilson, Superintendent

***Accessibility Accommodations***

*If you require assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the school office at 707-762-6617. You are encouraged to provide as much advance notice as possible to better enable Two Rock Union School District to meet your accessibility needs in accordance with applicable law.*

***Public Records***

*In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning open session agenda items will be made available upon request. Such records distributed less than 72 hours prior to a regular meeting are available for inspection at the District Office located at 5001 Spring Hill Road, Petaluma, CA 94952.*

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**Board of Trustees**

Gayleen Maas, President ♦ John Silvestrini, Clerk ♦ John Martin ♦ Nicolas Noyes ♦ Joel Ruiz  
Josh Wilson, Superintendent/Principal

**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**REGULAR MEETING OF December 11, 2025**

**ITEM: APPROVAL OF THE MINUTES FOR NOVEMBER 13, 2025**

**PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT**

**TYPE OF ITEM: CONSENT**

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**PURPOSE:** For the Board of Trustees to approve the minutes of the November 13, 2025 Board of Trustees Regular Meeting.

**BACKGROUND INFORMATION:** The California education code 35145 states that in meetings of the governing board of any school district "All minutes shall be taken at all of those meetings, recording all actions taken by the governing board. The minutes are public records and shall be available to the public."

**DETAILS:** The Board Approve the minutes attached, which have been drafted in accordance with California education code 35145.

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**Recommendation:** For the Board of Trustees to approve the minutes of November 13, 2025, Board of Trustees Regular Meeting.

**FINANCIAL INFORMATION:** None

**RECOMMENDATION:** That the Board approve minutes of the November 13, 2025 Board of Trustees Regular Meeting.





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**AGENDA  
BOARD OF TRUSTEES  
TWO ROCK UNION SCHOOL DISTRICT  
REGULAR MEETING**

**November 13, 2025  
Closed Session 3:30 PM  
Open Session 4:30 PM  
STEAM Room 12**

1. **CALL TO ORDER 3:30pm**  
**A. ROLL CALL Present: Gayleen Maas, Nicolas Noyes, Joel Ruiz, John Silvestrini, John Martin**
2. **CLOSED SESSION**
  - 2.1 **Announcement of Closed Session Items**
  - 2.2 **Closed Session Agenda**
    - 2.2A Personnel- Employment (Pursuant to Government Code §54947 b)
    - 2.2B Conference with Labor Negotiator (Pursuant to Government Code §54957.6)  
Name of Agency Negotiator: Josh Wilson  
Name of organization representing employees: TREA
3. **RECONVENE TO PUBLIC MEETING 4:30pm**  
Report of any actions taken during Closed Session (if necessary). **No Action Taken**
4. **RECOGNITION, REPORTS, AND PRESENTATIONS**
  - 4.1 **Principal Award- Student of the Month for September and October**
    - 4.1A Milagros Mejia Cortes (Kindergarten) AND Grant Jeskey (4th Grade) **Board of Trustees awarded both students with a book and certificate.**
5. **ADOPTION AND APPROVAL OF AGENDA**
  - 5.1 Approval of the Agenda for November 13, 2025.
6. **PUBLIC COMMENT**

Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item. **No public comments**
7. **CONSENT ITEMS**

Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.

7.1	Approval of Board Minutes from October 9, 2025	PG. 1-4
7.2	Approval of the Accounts Payable Reports; October 2025	PG. 5-7
7.3	Revision to SPED Director Contractor 10/1/2025-12/31/2025	PG. 8-9

**Action**

Motion: **JS**

Second: **JM**

Aye: **5**

Nay: **0**

**8. REPORTS/PRESENTATIONS:**

8.1 TREA Representative - **Not Present**

8.2 CSEA Representative - **Not Present**

8.3 TRSEF Representative - **Parent Sabrina Thompson presented on fundraising efforts that are being wrapped up, and future events. Spaghetti Dinner & Silent Auction rescheduled to 2/12/2026. There will be a bake sale at the Winter Concert on 12/19/2025.**

8.4 USCG Representative - **Not Present**

8.5 Superintendent's Report - **Mr. Wilson presented on October Inservice Day for Teachers: CPR Training and Adaptive PE for Teachers professional development. Red Ribbon Week was a success with Robin Causbrook and Jennel Rossetti decorating the campus. Flag Football ending soon. Winter Concert 12/19/25.**

**9. DISCUSSION ITEMS**

**9.1 PG&E Generator Rebate Program**

**Background:** PG&E has an invite only program that provides a generator rebate for schools that have been heavily impacted by the Enhance Powerline Safety Settings (EPSS) program. The rebate covers 85% of the cost of the generator (and tax + shipping), up to \$50,000. Labor and ancillary equipment is not included. Two Rock Union School District is a candidate for this program, and is awaiting quotes from Reyff Electric on a generator and ancillary equipment needed for this project.

**Board Discussion:** **The District hopes to bring a quote and recommendation for approval to the Board in December.**

**9.2 Curriculum & Instruction**

**PG. 10-11**

**Background:** This fall, our instructional focus has been on strengthening core programs and targeted supports. We are piloting the *BRIDGES* math program, which promotes mathematical reasoning, equity, and embedded ELD support, and plan to purchase hard copies pending board approval. Intervention has been restructured to provide small-group, skill-based instruction using Orton-Gillingham and SIPPS to accelerate student progress. Middle of Year STAR testing was completed this week, and we look forward to reviewing growth data. Through our K3i partnership, we continue advancing early literacy to ensure all students reach reading proficiency by the end of third grade.

**Board Discussion:** **Superintendent Wilson presented on progress in selection of math pilot materials, targeted interventions for students, as well as middle of year benchmark testing and K3i.**

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**Board of Trustees**

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Josh Wilson, Superintendent/Principal



**Background:** The California Basic Educational Data System (CBEDS) is an annual data collection administered in October. CBEDS data are reported through an Online Reporting Application (CBEDS-ORA). The purpose of CBEDS is to collect data about schools and districts, as well as some aggregate data on students and staff.

**Board Discussion:** Asst. Business Manager Sarah Daugherty presented on the District's current year staffing and reports that were submitted.

## 9.4 Federal Impact Aid

PG. 18-20

**Background:** Many local school districts across the United States include within their boundaries parcels of land that are owned by the Federal Government or that have been removed from the local tax rolls by the Federal Government, including Indian lands. These school districts face special challenges — they must provide a quality education to the children living on the Indian and other Federal lands and meet the requirements of the Every Student Succeeds Act, while sometimes operating with less local revenue than is available to other school districts, because the Federal property is exempt from local property taxes.

Since 1950, Congress has provided financial assistance to these local school districts through the Impact Aid Program.

**Board Discussion:** Superintendent Wilson presented on the preparation of Federal Impact Aid surveys and notifications to households that will take place the first week of December. The District's goal is 100% completion of surveys.

## 9.5 ASES/21st CCLC One Time Supplemental Funding Grant Application

PG. 21-32

**Background:** The Nita M. Lowey's 21st CCLC Program, authorized under the federal Elementary and Secondary Education Act (ESEA), received its first appropriation in 1994 and was reauthorized as the Every Student Succeeds Act (ESSA) in 2015 (Title IV, Part B of ESEA [20 U.S.C. 7171-7176]). The 21st CCLC Program funding supports the development of community learning centers established by eligible entities with the assistance of community partners.

This legislation expands state and local accountability for student academic achievement as well as overall student success and emphasizes the importance of adopting research or evidence-based practices.

The one time only supplemental funding must be used to enhance existing After School Education and Safety (ASES), 21st CCLC elementary/ middle or ASSETs before school, after school, or summer/ supplemental program, providing opportunities for evidence-based enrichment, academic or physical activities (Title IV, Part B of ESEA [20 U.S.C. 7171-7176]).

There is approximately \$141 million available with three grant amounts available for applicants to select from: \$50,000, \$100,000 or \$150,000. The Grant Award Notification will include the Performance Period of July 1, 2025-September 30, 2026, with all awarded funds required to be expended by September 30, 2026.

**Board Discussion:** Superintendent Wilson presented on the application process and request of the District for \$150,000 in one time ASES Supplemental funding to be used for supplementing extended learning opportunities and summer programs.

## 10. ACTION ITEMS

### 10.1 Approval of Math Pilot Curriculum- Bridges

PG. 33-42

**Background:** This year, our staff has decided to pilot the BRIDGES math program—an inquiry-based, student-centered curriculum that builds reasoning and supports all learners, including multilingual students. Teachers have used digital materials and we plan to purchase hard copies for full implementation. Each classroom package (grades 1–5) includes required student books, discounted 50% for the first year.

**Board Discussion:** No Board Discussion.

#### Action

Motion: **NN**

Second: **JR**

Aye: **5**

Nay: **0**

11. **ADJOURNMENT TO CLOSED SESSION** (if necessary) **No Adjournment to Closed Session.**
12. **RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)
13. **DATES AND FUTURE AGENDA ITEMS -**  
**Regular and Organizational Board Meeting December 11, 2025**
14. **SIGNING OF PAPERS -** **No documents needed to be signed.**
15. **ADJOURNMENT** **5:32pm**

Posted By:



Josh Wilson, Superintendent

#### *Accessibility Accommodations*

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#### *Public Records*

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#### Board of Trustees

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Josh Wilson, Superintendent/Principal

**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**REGULAR MEETING OF DECEMBER 11, 2025**

**ITEM:**                   **RATIFICATION OF THE WARRANT REGISTER FOR WARRANTS  
ISSUED NOVEMBER 1, 2025 THROUGH NOVEMBER 30, 2025 FOR  
TWO ROCK UNION SCHOOL DISTRICT**

**PREPARED BY:**   **JOSH WILSON, PRINCIPAL/SUPERINTENDENT**

**TYPE OF ITEM:**   **CONSENT**

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**PURPOSE:** For the Board of Trustees to ratify the Warrant Register for Warrants issued from November 1, 2025 through November 30, 2025.

**BACKGROUND INFORMATION:** The Warrant Register reflects the vendor's name, date paid, amount of warrant, and budgetary account charged.

**DETAILS:** The Board ratifies the minutes attached, which have been drafted in accordance with California Education Code 35145.

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**Recommendation:** For the Board of Trustees to approve the warrants issued by the Two Rock Union School District from November 1, 2025 through November 30, 2025.

**FINANCIAL INFORMATION:** Warrants are paid in accordance with the Board-adopted budget and generally accepted accounting methods. A detailed listing of monthly warrants is available in the Business Office.

**RECOMMENDATION:** For the Board of Trustees to ratify the Warrant Register for Warrants issued from November 1, 2025 through November 30, 2025.

Checks Dated 11/01/2025 through 11/30/2025			Board Meeting Date December 11, 2025		
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2128227	11/07/2025	Amazon Capital Services, Inc.	01-4300	14.05	
			01-4310	323.81	
			01-4350	216.69	
			01-4351	289.08	
			01-4390	10.90	854.53
2128228	11/07/2025	US Bank Corporate Payment Systems	01-4340	29.25	
			01-4390	93.35	122.60
2128229	11/07/2025	Hartford	01-9515		37.69
2128230	11/07/2025	McGraw-Hill	01-4110		312.23
2128231	11/07/2025	Molly Nagel	01-5830		960.00
2128232	11/07/2025	National Academy of Athletics	01-5830		1,750.00
2128233	11/07/2025	Pacific Gas & Electric	01-5520		28.94
2128234	11/07/2025	Pylon Communications LLC	01-5600		349.81
2128235	11/07/2025	Sonoma Technology Partners	01-4345	420.74	
			01-5640	1,133.77	
			01-5800	1,019.70	2,574.21
2129094	11/14/2025	Amazon Capital Services, Inc.	01-4350		198.17
2129095	11/14/2025	Ameriprints	01-5862		100.00
2129096	11/14/2025	Cagwin & Dorward, LLC	01-5800		1,399.00
2129097	11/14/2025	Jordanna Wood	01-5830		2,000.00
2129098	11/14/2025	Petaluma Mechanical, Inc.	01-5630		970.00
2129099	11/14/2025	Pylon Communications LLC	01-5600		1,123.46
2129100	11/14/2025	Recology Sonoma Marin	01-5560		530.46
2129101	11/14/2025	Revolution Foods PBC	01-4390	277.00	
			01-4710	32,527.55	32,804.55
2129102	11/14/2025	STLR	01-5830		3,200.00
2129103	11/14/2025	U.S. Bank Equipment Finance	01-5631	892.21	
			01-5881	39.62	931.83
2129104	11/14/2025	Whole Child Occupational Therapy PC	01-5830		4,641.20
2130762	11/21/2025	National Benefit Services Operations	01-5839		250.00
2130763	11/21/2025	ACSA	01-5300		1,665.00
2130764	11/21/2025	Amplify Education, Inc.	01-4340		1,920.00
2130765	11/21/2025	AT&T CALNET 3	01-5911		569.70
2130766	11/21/2025	Brady Industries NorCal, LLC.	01-4300		288.80
2130767	11/21/2025	US Bank Corporate Payment Systems	01-4300	69.05	
			01-4310	109.23	
			01-4340	79.24	
			01-5800	277.00	534.52
2130768	11/21/2025	Christy White Accountancy Corp dba Christy White Associates	01-5821		5,175.00
2130769	11/21/2025	Community Products LLC	01-4320		372.82
2130770	11/21/2025	CA Department of Justice Accounting Office / RMU	01-5862		320.00
Total Number of Checks			29		65,984.52

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

Board Meeting Date December 11, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
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**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	General Fund	29	65,984.52
	Total Number of Checks	29	65,984.52
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		65,984.52

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.



**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**REGULAR MEETING OF DECEMBER 11, 2025**

**ITEM:**                    **APPROVAL OF AGREEMENT WITH MENDOCINO WOODLANDS  
CAMP ASSOCIATION FOR 2025-2026 OUTDOOR EDUCATION  
PROGRAM**

**PREPARED BY:**    **JOSH WILSON, PRINCIPAL/SUPERINTENDENT**

**TYPE OF ITEM:**    **CONSENT**

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**PURPOSE:** Approval the Agreement with Mendocino Woodlands Camp Association Outdoor Education MOSS Program for 2025-2026 School Year.

**BACKGROUND INFORMATION:** The district contracts with a third-party organization to provide a weeklong Outdoor Education program for 6<sup>th</sup> grade students. Two Rock Union School District contracted with Mendocino Woodlands Camp Association for the 2024-2025 school year for Outdoor Education.

**DETAILS:** The District would like to renew the Outdoor Education contract for the 2025-2026 school year. The District will be charged \$440 per student for 18 sixth grade students. The program will occur on-site from May 4<sup>th</sup> through May 8<sup>th</sup>, 2026. The total cost to the District will be \$7,920.00.

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**Recommendation:** For the Board of Trustees to approve the agreement with Mendocino Woodlands Camp Association Outdoor Education MOSS Program for 2025-2026 School Year.

**FINANCIAL INFORMATION:** See details.

<p><b>RECOMMENDATION:</b> For the Board of Trustees to approve the agreement with Mendocino Woodlands Camp Association Outdoor Education MOSS Program for 2025-2026 School Year.</p>
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Mendocino Woodlands Camp Association  
PO Box 267  
Mendocino, CA 95460

November 17, 2025

You have indicated a desire to participate in the Mendocino Woodlands MOSS Program during the 2025 - 2026 School year. To finalize the arrangements please complete the following items on the enclosed contracts and rules agreement:

1. Study the contract to ensure its accuracy and contact us immediately concerning any discrepancies or concerns.
2. Print two copies, have an authorized school official **sign and initial** both contracts.
3. Mail the reservation fee (Payable to MWCA) and one copy of the contract to the Mendocino Woodlands office. Keep a copy of the contract for your records.

**Note:** The signed contract and 50% deposit are due before **December 31st, 2025** and will hold a group's chosen week on the calendar. The user group will receive an invoice in January from the MWCA bookkeeper for final payment which is due **February 15<sup>th</sup>, 2026**.

**Common Teacher Questions:**

*What happens if we have students sign up last minute?*

Once approved, a new invoice will be made out for your school for the additional students.

*What happens if we have a student that paid, but decides not to attend?*

The number of students may be revised before the final invoice and payment.

**There are no refunds.**

*What happens if we need to cancel after the final payment is made?*

The Woodlands will work with you to find new dates. This is a one-time rescheduling offer.

*We have grant funds to use by the end of 2025. Can our school be invoiced and pay before the end of the year?*

Absolutely. We can prepare an invoice whenever you request it!

We look forward to sharing the Woodlands with you and your school community. If you have any questions, please do not hesitate to call or write.

Warmly,

A handwritten signature in cursive script, reading "J. Smith".

Jeanne Coleman Smith, MS Ed  
MOSS Program Director  
Education@MendocinoWoodlands.org



**MOSS Provides:**  
On-site program  
Lodging and Food  
Teacher/Naturalist staff  
Training for cabin leaders

**Deposit & Contract**

**Deposit Due:** December 31st, 2025

**Full Amount:** \$7,920.00

**50% Deposit:** \$3,960.00

**Fee per participant:** \$440

**Number participants:** 18

**Grade:** 6th

**On-site dates:** 5/4 – 5/8/26

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**MOSS/Date**

Mendocino Woodlands Camp Assoc.  
PO Box 267  
Mendocino, CA 95460

**School Provides:**

One teacher per class  
Cabin leaders (1 adult per 8 Students)  
Transportation to and from MOSS  
Medical & liability insurance coverage  
for participants

**Balance of Payment**

**Payment Due:** February 15<sup>th</sup>, 2026

**Full Amount:** \$7,920.00

**Deposit Amount:** \$3,960.00

**Balance:** \$3,960.00

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Authorized School Personnel (print)

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**Authorized School Signature/ Date**

Two Rock Elementary School  
5001 Spring Hill Rd  
Petaluma, CA 94952

## RECITALS

1. Mendocino Woodlands Camp Association ("MWCA") leases a group camping facility known as the Mendocino Woodlands Camps One, Two and Three ("Woodlands") from the State of California Department of Parks and Recreation. (Collectively "MWCA/Woodlands").
2. Under the terms of MWCA's lease with the State, MWCA rents the Woodlands for group camps and environmental study.
3. Occupant desires to participate in MWCA/Woodlands' Mendocino Outdoor Science School, ("MOSS") program.

## ACKNOWLEDGMENTS: NECESSITY OF COVID-19 RELEASE OF LIABILITY

1. Occupant and MWCA/Woodlands acknowledge the existence of COVID-19 health and safety regulations, procedures, precautions, and concerns;
2. Occupant and MWCA/Woodlands acknowledge that an inherent risk of exposure to COVID-19 exists in any public place where people are present, including during the course of the MOSS program. COVID-19 is an extremely contagious disease that can lead to severe illness and death. Occupant and MWCA/Woodlands acknowledge awareness of the COVID-19's ability to be transferred from person-to-person contact. We also acknowledge awareness that any person may carry the virus and be asymptomatic;
3. Neither Occupant nor MWCA/Woodlands can guarantee that we or our guests, students, contractors, vendors, and employees can avoid COVID-19;
4. In order to lessen the inherent risk of COVID-19, Occupant and MWCA/Woodlands agree to comply with all applicable State and local laws and guidelines in regard to COVID-19, including but not limited to guidelines and recommendations from the CDC, OSHA, the State of California, and Mendocino County. These guidelines may include requirements for facial coverings and physical distancing protocols before, during and after the MOSS program;
5. Occupants agree that Occupants' guests, students, contractors, and vendors will likewise comply with all applicable State and local laws and guidelines in regard to COVID-19.

The following Release of Liability is in recognition of these acknowledgments.

### **Release of Liability**

The individuals named below (jointly referred to as "**Occupant**" or "**Occupants**") are renting their facilities for educational programs, as identified on Page 1 of this document. Occupants are hiring MWCA, a group camping facility known as the Mendocino Woodlands Camps One, Two and Three ("**MWCA/Woodlands**"). Occupant desires to participate in MWCA/Woodlands' Mendocino Outdoor Science School, ("MOSS") program. In consideration of the value that Occupants will gain by participating in the MOSS program, recognition of MWCA/Woodlands' reliance hereon, Occupant agrees to all the terms and conditions set forth in this document (this "**Release**").

1. **Assumption of Risk.** Occupants are aware of and understand the highly contagious nature of COVID-19, its ability to easily be transferred from person to person, and the fact that an individual may be infected with COVID-19 and be asymptomatic. Occupants understand, acknowledge and voluntarily assume the risk that Occupants (or Occupant's agents, employees, contractors, invitees, and guests) may be exposed to or infected by COVID-19 by attending MOSS and that such exposure or infection may result in injury, illness, disability, and death. Occupants acknowledge that these risks may result from or be compounded by the acts or omissions of others, including MWCA/Woodlands. Occupants understand that (a) MWCA/Woodlands cannot guarantee that Occupant will not become infected with COVID-19, and (b) due to Occupant's attendance at the MOSS program, Occupants are increasing their risk of contracting COVID-19. Notwithstanding these risks, Occupants acknowledge that Occupants are voluntarily attending the MOSS program with knowledge of the dangers involved. Occupants hereby agree to accept and assume all risks of injury, illness, disability, or death arising from Occupant's attendance of the MOSS program, whether caused by the ordinary negligence of MWCA/Woodlands or otherwise.

2. **Waiver.** Occupant hereby expressly waives and releases any and all claims, now known or hereafter known, against MWCA/Woodlands' officers, members, directors, managers, agents, employees, contractors, affiliates, successors, and assigns (collectively, the "**Releasees**"), on account of injury, illness, disability, or death arising out of or attributable to Occupants' attendance of the MOSS program, whether arising out of the ordinary negligence of MWCA/Woodlands or any Releasee or otherwise. Occupant covenants not to make or bring any such claim against MWCA/Woodlands or any Releasee, and forever releases and discharges MWCA/Woodlands and all Releasees from liability under such claims. Occupants are aware and agree that this waiver and release includes any claims based on the acts or omissions of MWCA/Woodlands or any Releasee, whether a COVID-19 infection occurs before, during, or after attendance at the MOSS program.

3. **Indemnification and Hold Harmless.** Occupants shall indemnify and hold harmless MWCA/Woodlands and the Releasees from and against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorney fees, fees, the costs of enforcing any right to indemnification under this Release, and the cost of pursuing any insurance providers, arising out of or resulting from (a) an infection or exposure to COVID-19 by Occupants or Occupants' agents, employees, contractors, invitees, or guests, or (b) the Services at the MOSS program.

4. **Indemnification and Hold Harmless: INDEMNIFICATION BY DISTRICT: The Two Rock School District,** a governmental entity and a political subdivision of the State of California, its State Administrator, Board, officers, directors, agents and employees, (hereinafter "District") agrees to indemnify, hold harmless, defend and protect MWCA/Woodlands and its officers, directors, agents and employees (each officer, director, agent and employee of which is an indemnitee) from and against any and all claims, losses, damages, demands, liabilities, suits, costs, expenses, including attorneys' fees and costs of investigation, penalties, judgments or obligations whatsoever for, or in connection with, injury (including death) or damage to any person or property to whomsoever belonging or pecuniary or monetary loss resulting from, arising out of, or in any way related to the negligence or willful misconduct of the District, unless the injury or damage resulted from the negligence or the willful misconduct of MWCA/Woodlands, in which case liability will be apportioned according to fault. It is expressly understood that any express or implied agreement by the District to indemnify, hold harmless, or defend MWCA/Woodlands is (i) subject to the official policies and procedures adopted by the Board of Education of the District ("Board"), and (ii) will not be afforded unless, shown to be caused by the negligence or willful misconduct of the District. Further, it is expressly understood between the parties that nothing herein is intended to bar any defense or immunity made available to the District by statute or otherwise, and that any right to indemnification of the MWCA/Woodlands by the District requires a showing of direct liability to a third party by the District.

5. **Indemnification and Hold Harmless: INDEMNIFICATION BY MWCA/Woodlands:** MWCA/Woodlands agrees to indemnify, hold harmless, defend and protect the District (each State Administrator, Board, officer, director, agent or employee of which is an indemnitee) from and against any and all claims, losses, damages, demands, liabilities, suits, costs, expenses, including attorneys' fees and costs of investigation, penalties, judgments or obligations whatsoever for, or in connection with, injury (including death) or damage to any person or property to whomsoever belonging or pecuniary or monetary loss resulting from, arising out of, or in any way related to the negligence or willful misconduct of MWCA/Woodlands, unless the injury or damage resulted from the negligence or willful misconduct of the District, in which case liability will be apportioned according to fault. It is expressly understood that any express or implied agreement by MWCA/Woodlands to indemnify, hold harmless, or defend the District is (i) subject to the official policies and procedures adopted by MWCA/Woodlands, and (ii) will not be afforded unless shown to be caused by the negligence or willful misconduct of MWCA/Woodlands, its officers, directors, agents or employees. Further, it is expressly understood between the parties that nothing herein is intended to bar any defense or immunity made available to MWCA/Woodlands by statute or otherwise, and that any right to indemnification of the District by MWCA/Woodlands requires a showing of direct liability to a third party by MWCA/Woodlands.

6. **Health Condition.** Occupants confirm that as of the date of this Release, Occupants are not experiencing symptoms of COVID-19, do not have a confirmed or suspected case of COVID-19, and have not come in contact in the last fourteen (14) days with a person who has been confirmed to have or is suspected of having COVID-19. Occupants will comply with all federal, state, and local laws, orders, directives, and guidelines related to COVID-19 while at MOSS, including, without limitation, requirements related to hand sanitation, social distancing, and use of face coverings and safety equipment. Occupants will also follow all instructions, recommendations, and cautions of MWCA/Woodlands at all times during MOSS.

7. **Force Majeure.** MWCA/Woodlands shall not be liable for any damage in the event that performance shall be delayed or prevented by fire, flood, riot, strike, labor dispute, pandemic, governmental actions, or act of God, or other event outside the reasonable control of MWCA/Woodlands. MWCA/Woodlands will make best efforts to advise Occupants, in writing, of any pending or known Force Majeure actions in a timely manner.

8. **Safe Working Environment.** All MWCA/Woodlands team members are entitled to a Safe Working Environment. If Occupants or Occupants' guests are engaging in any action or behavior that is illegal under local, State or Federal statute, order or guideline, MWCA/Woodlands reserves the right to remove any and/or all team members from an unsafe or illegal environment at our sole discretion. Such removal will not constitute breach of any Agreement(s) herein or implied and no monetary obligations or damages will be incurred against MWCA/Woodlands in connection with such removal.

8. **Entire Agreement.** This Release contains the entire agreement between MWCA/Woodlands and Occupants with respect to the subject matter contained herein, and this Release supersedes any prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter. If any provision of this Release shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Release is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited. This Release shall be governed by the laws of the State of California, and any disputes arising from it must be handled exclusively in the federal and state courts located in County of Mendocino. This Release is binding on Occupants and Occupants' successors and assigns and shall inure to the benefit of MWCA/Woodlands and the Releasees.

NOW THEREFORE, the parties hereto agree as follows:

1. Agrees to Rent: Occupant agrees to participate in the Mendocino Woodlands MOSS program for the days and fees designated on page 1 of this contract, as well as any charges due, as a result of a violation of MWCA camp rules.

2. Payment of Fees: Occupant agrees to pay to MWCA/Woodlands, as rental and other charges for the use and occupancy of the camp at the times and in the manner hereinafter provided:

A. Reservation Fee: Upon the execution of this agreement, an amount equal to **50%** of the total rental fee. The reservation fee is an administrative cost and is non-refundable under any circumstance.

B. Full Payment: Full payment will be due on or before the date listed on page one (1) of this contract. This advance payment is not refundable. If MWCA/Woodlands is notified of cancellation in writing 60 days prior to the scheduled camp date, advance payments will be applied toward a one-time re-scheduled date. In the event of a catastrophic natural disaster which renders Mendocino Woodlands State Park unusable, all payments including the reservation fee will be applied toward a one-time re-scheduled date. Any additional students above the contracted amount must be authorized by MWCA and will be invoiced accordingly.

C. Other Camp Charges: Occupant agrees to pay for any and all costs associated with any and all damages to Woodlands caused by Occupant. These charges will be due thirty days (30) upon receipt.

MWCA/Woodlands \_\_\_\_\_ Occupant \_\_\_\_\_

3. Possession and Use: MWCA/Woodlands shall be used during the terms of this Agreement solely and only for the purpose of conducting organized non-profit group camping, outdoor recreation, and conservation education without regard to race, color, creed, sex or national origin. Occupant agrees to conduct activities in accordance with the MWCA/Woodlands Camp Rules Agreement and all governmental laws, ordinances, and regulations and the minimum standards for resident camps of the American Camping Association.

4. Condition of Woodlands: MWCA represents that the Woodlands will be in fit condition for use as a camping facility, and Occupant hereby agrees to advise MWCA immediately upon taking possession of defects or deficiencies in the camp or personal property provided.

5. Waste, Nuisance and Unlawful Use: Occupant shall not commit, or allow to be committed, any waste or nuisance or allow the campsite to be used for an unlawful purpose. No person shall willfully or negligently pick, dig up, cut, mutilate, destroy, injure, disturb, move, molest, burn or carry away any trees or plant or portion thereof, including but not limited to leaf mold, mushrooms, flowers, foliage, berries, fruit, grass, turf, humus, shrubs or cones. Occupant agrees to preserve and protect all property, wildlife and other natural or man-made elements of the Woodlands environment from removal, vandalism, fire or other damage.

6. Alterations: Occupant agrees not to make or allow any alterations to be made to the Woodlands without the prior written permission of MWCA/Woodlands.

7. Assignment and Sublease: Occupant agrees not to transfer, assign, sublet, enter into a license, or concession agreement concerning MWCA/Woodlands.

8. Liquidated Damages. BY SEPARATELY INITIALLING THIS PARAGRAPH, THE PARTIES

ACKNOWLEDGE THAT A BREACH OF THIS AGREEMENT BY OCCUPANT WILL RESULT IN SUBSTANTIAL DAMAGES TO MWCA/WOODLANDS IN AN AMOUNT WHICH IS DIFFICULT TO PREDICT AT THE TIME OF THIS AGREEMENT. THEREFORE, THE PARTIES AGREE THAT 50% OF THE "ESTIMATED TOTAL FEE" SHOWN ON PAGE 1 OF THIS MOSS CONTRACT IS A FAIR AND REASONABLE ESTIMATE OF THE DAMAGES THAT WOULD BE SUFFERED BY MWCA AS A RESULT OF OCCUPANT'S FAILURE TO OCCUPY THE WOODLANDS AS AGREED.

MWCA/Woodlands \_\_\_\_\_ OCCUPANT \_\_\_\_\_

9. Waiver of Tenant Protections: Occupant acknowledges that the California Civil Code gives tenants the right to demand that rental housing meet certain standards for tenancy and grants tenants' certain remedies. MWCA and Occupant are of the opinion that the tenant provisions in the Civil Code do not pertain to the Mendocino Woodlands. In the event that such provisions in the future be held to apply to the Mendocino Woodlands, Occupant specifically waives any and all protections of California Civil Code sections 1941 and 1942.

10. Notices and Demands: Occupant and MWCA/Woodlands agree that all notices and demands are to be in writing and served, postage prepaid, on the parties at the addresses specified on this MOSS Contract, page 1.

11. Agreement Binding on Occupant, Occupant's Guests, Members, and Representatives: The parties hereto agree that all the provisions of this Agreement shall be binding on Occupant, the Occupant's guests, membership, and representatives, as well as the aforementioned persons' respective heirs, legal representatives, successors and assigns.

12. LIABILITY & CANCELATION INSURANCE: The Occupant shall provide proof of liability insurance, prior to coming to camp, for not less than \$1,000,000. Mendocino Woodlands shall be listed as an additional insured. Each group is encouraged to procure event cancellation insurance to cover their own potential losses.

13. Occupancy Agreement Approval. It is understood by MWCA/Woodlands and Occupant that this Agreement is subject to the approval of the State of California Department of Parks and Recreation.

**BY SIGNING, OCCUPANTS ACKNOWLEDGE THAT OCCUPANTS HAVE READ AND UNDERSTOOD ALL OF THE TERMS OF THIS CONTRACT AND THAT CLIENTS ARE VOLUNTARILY GIVING UP SUBSTANTIAL LEGAL RIGHTS, INCLUDING THE RIGHT TO SUE MWCA.**

\_\_\_\_\_  
**Authorized School Signature**

Date: \_\_\_\_\_

**MWCA:**

\_\_\_\_\_  
**JEANNE COLEMAN SMITH**  
**On Behalf of MWCA/Woodlands**

Date: \_\_\_\_\_

**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of December 11, 2025**

**ITEM:**                    **APPROVAL OF THE PERSONNEL ADDENDUM FOR THE TWO  
ROCK UNION SCHOOL DISTRICT**

**PREPARED BY:**    **JOSH WILSON, PRINCIPAL/SUPERINTENDENT**

**TYPE OF ITEM:**    **CONSENT**

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**PURPOSE:** For the Board of Trustees to approve the Administration's recommended personnel transactions for the Two Rock Union School District.

**BACKGROUND INFORMATION:** This agenda item presents for Board approval the Administration's recommended personnel transactions for the Two Rock Union School District, as shown on the attached Exhibit.

All changes to personnel since the previous board meeting including resignations, leaves of absence, retirements, reassignments, new hires, changes of contract, returns from leave, releases and short term assignments are included for Board approval.

**DETAILS:** The Board approval of all hiring, terminations, transfers, and retirements of employees in the Two Rock Union School District. See below,

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**RECOMMENDATION:** For the Board of Trustees to approve the Personnel Addendum for the Two Rock Union School District



Notice of Assignment Change:

Jocelyn Lozano – Addition of 0.15625 FTE as Daycare Assistant. Providing childcare support during the morning hours.

## Certificate of Election of District Clerk and Board President 2025-26

WE HEREBY CERTIFY that at a meeting of the Governing Board of the \_\_\_\_\_  
of Sonoma County, California (School district name)

at a meeting held on \_\_\_\_\_ the following officers were elected:

\_\_\_\_\_  
(President)

\_\_\_\_\_  
(address, including email address)

\_\_\_\_\_  
(Clerk)

\_\_\_\_\_  
(address, including email address)

Regular board meetings held \_\_\_\_\_  
(Please indicate day of week and frequency)

\_\_\_\_\_  
Signature of Clerk or Secretary of the Governing Board

**Instructions:** Forward this to the County Superintendent without delay. Boards of Trustees failing to elect a clerk at the organizational meeting should notify the County Superintendent of Schools at once. If a clerk is not elected on this date, the County Superintendent of Schools shall appoint a clerk. (Education Code Sections 35022 {72402}, 35038 {724167}, 35143)

### Voting Representative for Vacancies on the Sonoma County Committee on School District Organization

The county committee must have 11 members who are elected by a "voting representative" from each district. In Sonoma County, this election takes place by absentee ballot. Voting representatives do not have additional duties.

THIS CERTIFIES THAT:

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(address, including email address)

was selected as the representative of the above school District for the meeting of school board representatives to fill vacancies on the Sonoma County Committee on School District Organization. (Education Code 35023 {72403})

Selected Alternate Representative:

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
Signature of Clerk or Secretary of the Governing Board

2025-2026 Board Member Roster

DISTRICT: \_\_\_\_\_

Please provide a complete list of your current board members. Include their name, position (President, VP, Clerk, County Committee Representative, etc.), residential address, email address, and term dates. You may include any additional information in the notes section.

Trustee Name	Position	Residential Address	Email Address	Term Begin	Term End	Year Joined the Board

Notes:

**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of December 11, 2025**

**ITEM:                   APPROVAL OF THE FIRST INTERIM REPORT AND BUDGET  
REVISION #1 FOR THE 2025-26 FISCAL YEAR WITH A POSITIVE  
CERTIFICATION**

**PREPARED BY:     CHRIS THOMAS, CHIEF BUSINESS OFFICIAL, CONSULTANT**

**TYPE OF ITEM:    REVIEW AND ACTION**

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**PURPOSE:** For the Board of Trustees to approve the First Interim Report and Budget Revision #1 for the 2025-26 Fiscal Year with a Positive Certification

**BACKGROUND INFORMATION** The First Interim Report is the first of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31. The purpose of this report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Sonoma County Office of Education is responsible for either accepting or changing the District's certification (positive, qualified or negative). Once the County Office completes their review, they forward to the California Department of Education, a report confirming the certification of each District in the county.

**DETAILS:** Once the District's budget is adopted in June 2025, the *Working Budget* for all funds is monitored on a regular basis and adjusted for any new or additional information that becomes available. Budget revisions are taken to the Board of Education on a regular basis for review and approval. Included in the attached budget narrative and assumptions are details on some of the significant changes between the Adopted Budget and Budget Revision #1. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund. The forms included in the First Interim Report are as follows:

- ☐ Form 01 - General Fund
- ☐ Forms 11-51 – Other Funds
  - ☐ Form 14 Deferred Maintenance Fund
  - ☐ Form 17 Special Reserve
  - ☐ Form 40 Special Reserve for Capital Outlay
- ☐ Form AI – Average Daily Attendance
- ☐ Form MYPI – Multi-Year Projections
- ☐ Form CASH – Cash Flow Worksheet
- ☐ Form CSI – Criteria & Standards Review
- ☐ Form TRC – Technical Reviews

**Two Rock Union School District**  
**2025-26 First Interim Report and Multiyear Fiscal Projection**  
**As of October 31, 2025**  
Presented December 11, 2025

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

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

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

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

**Local Control Funding Formula Factors**

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

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

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

**Other Enacted State Budget Components**



Illustrated below are the other major provisions relating to the enacted state budget that impact the Two Rock Union School District.

- Maintains a 2.3% funded COLA for categorical programs that include *Special Education*, *Child Nutrition*, Youth in Foster Care, *Mandated Block Grant*, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier
- Maintains ongoing funding for full implementation of universal transitional kindergarten (TK) plus an additional \$1.2 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26. This results in a TK average daily attendance unit increase from 24-25 of \$2,468. Due to its uncertainty, the district included an estimated \$5,000 per TK ADA in its adopted budget, but *the final amount of \$5,545* is incorporated in the first interim report.
- Provides funding for the Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to no less than \$1,575 as well as lowering the eligibility threshold for universal access by expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55% (prior threshold was 75%). In addition, the enacted state budget increases the minimum entitlement grant amount from \$50,000 to \$100,000 per LEA. This represented an increase of approximately \$11,000 to the minimum of \$100,000 that was included in the Adopted Budget.
- Provides *one-time funding* for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following:
  - Professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners
  - Professional development for teachers on the Mathematics Framework
  - Teacher recruitment and retention strategies
  - Career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education.

The amount the district will receive is approximately \$313 per ADA reported as of the 2024-25 second principal apportionment. Due to lack of information from the State on how to account for the new grant, the district did not include the proposed block grant revenues or expenditures in its adopted budget, but is incorporated in the first interim report of approximately \$40,000.

- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year (included in the Adopted Budget) and one-time Universal School Meals Support Grant funds for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals (Not included).

### **Routine Restricted Maintenance Account**

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

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued-up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit

### **Reserves**

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

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

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

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

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.



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

#### **2025-26 Two Rock Union School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 141.19 using Current Year Projected ADA.
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 41.6% assuming a UPP of 62 based on preliminary CALPADs data. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$190 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten full implementation ratio "add-on" is \$5,545 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$39.09 for K-8 ADA and \$76.48 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

#### **General Fund Revenue Components**

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$1,782,667	\$1,798,238
Federal Revenues	\$937,511	\$1,035,936
Other State Revenues	\$47,996	\$405,783
Other Local Revenues	\$126,239	\$187,524
<b>TOTAL</b>	<b>\$2,894,413</b>	<b>\$3,427,481</b>

#### **Education Protection Account**

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

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



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

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

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

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

### **Federal Impact Aid**

The District has historically received Federal Impact Aid to offset the impacts of the Two Rock Coast Guard Base. The Federal Impact Aid is comprised of various funding components as follows:

- Regular Education
- Special Education
- Construction (Accounted for in Fund 40)
- DODEA (Department of Defense) Supplemental

These funds have fluctuated greatly over the past 15 years with an average of \$414K per year in generated funds (2010-2025). Actual date of funds received may fluctuate due to State Fiscal Year vs Federal Fiscal Year. In 2025-26, the District was recently notified of the receipt of a one-time adjustment based on receiving full funding for all CG Base Students regardless of housing status. Typically, the District receives a much higher rate per student for students that reside on base in base-housing, while only receiving 20% of that rate for students who reside off-base with their families. This year, due to the impacts of housing renovations on base, the Federal Government has adjusted the 2026 Federal Impact Aid to reflect the higher rate for all students regardless of housing status. This coupled with a Prior Year DODEA supplemental payment of \$120K, which has historically averaged just under \$50K, has created a one-time increase of approximately \$350K. Based on this and the need for numerous capital improvements, staff is Recommending a one-time increase in the Transfer of Funds from the General Fund 01 to the Special Reserve for Capital Improvements Fund 40 of \$300K.

This infusion of one-time funds in support of Capital Improvements will be used to support the following projects critical to maintaining a healthy and positive learning environment for students and staff. They include the following:

- Purchase and Installation of a Generator given the numerous power outages that the School experiences each year
- Roofing Replacement for Classrooms 2 and 3

- Multi-purpose room Roof replacement
- Multi-purpose room Floor Replacement
- Roofing Replacement of the Administration Building Roof
- Exterior Paint for entire School
- Carpet Replacement in Rooms 13 & 14
- Removal of Eucalyptus trees behind portables (Safety Issue)
- Window Covering Replacement in classrooms (Safety Issue)
- Various other repairs such as dry-rot and concrete and water leak issues

Important Note: The generator project has been approved by PGE to grant the District a \$50K one-time grant to offset the overall cost of approx. \$300K for purchase and installation.

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the district.

Description	Unrestricted	Combined
Certificated Salaries	\$761,334	\$933,011
Classified Salaries	\$257,387	\$362,715
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$395,215	\$550,350
Books and Supplies	\$74,284	\$310,381
Other Operating Expenditures	\$404,556	\$1,272,164
Capital Outlay	\$0	\$0
Other Outgo	\$370,155	\$400,000
<b>TOTAL</b>	<b>\$2,262,931</b>	<b>\$3,828,621</b>

### **General Fund Contributions to Restricted Programs**

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

- Special Education \$415,364
- Routine Restricted Maintenance \$125,000

### **General Fund Summary**

The district's 2025-26 Combined General Fund projects a total operating **surplus/deficit** of **<\$400,640>** resulting in an estimated ending fund balance of \$1.9 million. However the majority of the Deficit spending reflects a spending down of one-time prior year carryover in restricted programs. The **Unrestricted** General Fund reflects a surplus of revenues over expenditures of approximately \$91K in ongoing revenues and expenditures.

The components of the district's fund balance are as follows: revolving cash & other nonspendables - \$2,000; restricted programs - \$0; assignments - \$191,431 (additional 5% REU); State required 5% economic uncertainty - \$191,431; unassigned - \$1,564,536. Illustrated below is a detail description of the fund balance components.

### **Cash Flow**



The district is anticipating having positive monthly cash balances during the 2025-26 school year as demonstrated in the Cash Flow report.

### **Fund Summaries**

Illustrated below is a summary of each Fund's projected ending fund balance:

- General Fund 01 \$1,949,399
- Deferred Maintenance Fund 14 \$13,199
- Special Reserve Fund 17 \$73,083
- Special Reserve for Capital Outlay Fund 40 \$551,703

### **Multiyear Projection**

#### ***General Planning Factors:***

Illustrated below are the latest primary funding factors relating to the enacted state budget. See SSC Dartboard Attached:

<b><i>Planning Factor</i></b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>Dept of Finance Statutory COLA</b>	1.07%	2.30%	3.02%	3.42%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	27.05%	26.81%	26.90%	27.80%
<b>SUI Employer Rates</b>	0.05%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$195	\$190	\$190	\$190
<b>Lottery – Prop. 20 per ADA</b>	\$88	\$82	\$82	\$82
<b>Universal TK/ADA w/o 10:1 Ratio Add-On</b>	\$3,077	N/A	N/A	N/A
<b>Universal TK/ADA w/ 10:1 Ratio Add-On</b>	N/A	\$5,545	\$5,712	\$5,907
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$38.21	\$39.09	\$40.27	\$41.65
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$73.62	\$76.48	\$78.79	\$81.48
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$20.06	\$20.52	\$21.14	\$21.86
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$55.76	\$58.21	\$59.97	\$62.02
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

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

#### ***Revenue Assumptions:***

Per enrollment trends, the district continues to anticipate slight growth in the current year and stable enrollment in the subsequent year projections. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF



Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to decrease due to the one-time of various program revenues.

***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1% each year. In 2026-27, unrestricted certificated salaries include a transfer of FTE for certificated positions currently supported by one-time carryover from the UPK (\$12,500) and the Art, Music, Instructional Materials Block Grants (\$22,000). Classified step costs are expected to increase by 1% each year. Restricted certificated and classified expenditures are estimated to decrease in 2026-27 primarily due to one-time expenditures associated with carryover from various grants including Educator Effectiveness (\$18K); Prop 20 Lottery (\$29K); Student Support and Professional Development Grant (\$40K); Art, Music Instructional Materials Block Grant (\$62K); RRM (\$14K); ELOP (\$25K); and other various State and Local Grants.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report. The one-time transfer of the Certificated FTE show a reduction in restricted and increase in unrestricted of \$15K.

Unrestricted supplies and operating expenditures are estimated to remain constant with increases for inflation of 2%. In the Restricted budget, the total reductions for Materials & Supplies based on the one-time grants/carryover is \$94K and for Other Operating Expenditures \$340K. Inflation is then added at approximately 2% to both 2026-27 and 2027-28. There is no change projected for Capital outlay. and other outgo

Indirect costs from restricted programs are expected to remain flat. Transfers out is estimated to reduce back down to the historical budgeted transfer of \$100 K per year from the unrestricted General Fund in support of Capital Improvements in Fund 40. Contributions to restricted programs are expected to increase for 2026-27 (\$55K) due to loss of one-time funds and \$17K in 2027-28 due to anticipated increases in the Special Education Program including the cost of step and column for restricted programs that receive support from the unrestricted General Fund.

***Estimated Ending Fund Balances:***

During 2026-27, the district estimates that the General Fund is projected to deficit spend by \$135K resulting in an ending General Fund balance of approximately \$1.8 million.

During 2027-28, the district estimates that the General Fund is projected to deficit spend by \$145K million resulting in an ending General Fund balance of \$1.7 million.

Due to this projected Deficit Spending that does not include any form of compensation increases built into the budget for either the current year or subsequent 2 years, coupled with the loss of one-time grants such as UPK and the Arts, Music, Instructional Materials Block grant, the District will need to consider reducing expenditures including one-time positions such as Instructional Assistant positions that were added using one-time COVID and other State Grants that will be fully expended by the end of this fiscal year.

***Conclusion:***

Despite the future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years (positive certification). However, given the level of uncertainty with Federal Funding, enrollment fluctuations, and the possibility of rising costs of special education, the District may need to consider planning for the potential of reductions in both certificated staffing, which would create the need for combinations classes, and classified positions in order to ensure the long-term fiscal health of the District.

Budget Revision #1 includes a revision for the General Fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- ☐ General Fund 01
- ☐ Deferred Maintenance Fund 14
- ☐ Special Reserve Fund 17
- ☐ Special Reserve Fund for Capital Outlay Projects Fund 40

**Submitted/Recommended by:**

Chris Thomas, Chief Business Official, Consultant

**Recommendation:**

That the Board approve the First Interim Report and the Budget Revision #1 for the 2025-26 Fiscal Year with a positive certification

**FINANCIAL INFORMATION:**

In compliance with GASB 54, the components of the ending fund balance are as follows:

***Non-spendable***

Revolving Cash	\$	2,000
Stores Inventory	\$	0
Prepaid Expenditures	\$	0

***Restricted***

\$ 0

***Committed***

\$ 0

***Assigned*** (Board Designated)

5% Additional REU	\$	191,431
Local Site Donations	\$	0

***Unassigned***/Unappropriated

Reserve for Economic Uncertainties (REU)	\$	191,431	5% State Required Reserve
Available Balance over Reserves	\$	<u>1,564,536</u>	

Total Ending Fund Balance	\$	1,949,397
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**RECOMMENDATION:** Approve the First Interim Report and Budget Revision #1 for the 2025-26 Fiscal Year with a Positive Certification.



**TWO ROCK UNION SCHOOL DISTRICT**

**GENERAL FUND 01**

**FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT**

**BR#1**

		UNRESTRICTED GENERAL FUND			Comments
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
		129.34	141.19	11.85	Using Current Year Est. P2 ADA
<b>BEGINNING FUND BALANCE:</b>		\$1,688,027	\$1,858,260	\$170,233	(Increase in Enrollment @ 149)
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011	State Aid	\$885,290	\$822,871	(\$62,419)	Update LCFF Calcs w/ Estimated Current Year P2 ADA and estimated Unduplicated counts
8012	Education Protection Account	\$247,881	\$475,904	\$228,023	
8019	State Aid - Prior Year	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$1,200	\$1,079	(\$121)	Update for Nov. property tax est.
8029	Other In-Lieu Taxes	\$0	\$0	\$0	
8041	Secured	\$250,000	\$251,848	\$1,848	
8042	Unsecured	\$8,000	\$6,383	(\$1,617)	
8043	Prior Year Taxes	\$0	\$0	\$0	
8044	Supplemental	\$30,000	\$27,100	(\$2,900)	
8045	ERAF	\$200,000	\$197,502	(\$2,498)	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu T	\$0	\$0	\$0	
8097	Property Tax Transfers	\$0	\$0	\$0	
Total LCFF		\$1,622,371	\$1,782,687	\$160,316	Net change in LCFF-Incr ADA
<b>Federal Revenues</b>					
8110	Impact Aid	\$475,000	\$937,511	\$462,511	Adjust for PT DODEA & One-time
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220	Child Nutrition	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues		\$475,000	\$937,511	\$462,511	
<b>State Revenues</b>					
8520	Child Nutrition	\$0	\$0	\$0	Update for PY Accruals
8550	Mandated Cost Reimbursements	\$4,663	\$4,663	\$0	
8560	Lottery (Non-Prop 20)	\$22,500	\$25,624	\$3,124	
8590	All Other State Revenues	\$17,709	\$17,709	\$0	
Total State Revenues		\$44,872	\$47,996	\$3,124	
<b>Local Revenues</b>					
8650	Leases and Rentals	\$10,200	\$4,000	(\$6,200)	Termination of STARS Lease
8660	Interest Earnings	\$105,000	\$105,000	\$0	Local Donations
8689	All Other Fees & Contracts	\$0	\$0	\$0	
8699	Other Local Revenues	\$14,939	\$17,239	\$2,300	
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues		\$130,139	\$126,239	(\$3,900)	
<b>TOTAL REVENUES</b>		\$2,272,382	\$2,894,433	\$622,051	
<b>OTHER FINANCING SOURCES</b>					
8919	All Other Interfund Transfers In	\$0	\$0	\$0	Special Ed Contribution/RRM
8972	Proceeds from Capital Leases	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	(\$529,864)	(\$540,364)	(\$10,500)	
8990	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources		(\$529,864)	(\$540,364)	(\$10,500)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		\$1,742,518	\$2,354,069	\$611,551	

**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT**

FISCAL YEAR 2025-26  FIRST INTERIM REPORT		UNRESTRICTED GENERAL FUND			Comments
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$545,750	\$570,934	\$25,184	Tsf 50% of 1.0<Art, Music Blk Grt
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$197,200	\$186,400	(\$10,800)	Update for Final Supt Contract
1900	Other Certificated	\$4,000	\$4,000	\$0	
Total Certificated Salaries		\$746,950	\$761,334	\$14,384	
Classified Salaries					
2100	Instructional Assist	\$81,500	\$97,562	\$16,062	Incr Reg Ed IA Support<RSP
2200	Classified Support	\$0	\$0	\$0	
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$159,500	\$159,825	\$325	Per current staffing
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$241,000	\$257,387	\$16,387	
Employee Benefits					
3100	STRS	\$130,063	\$132,457	\$2,394	Per Salary Adj. above 19.1%
3200	PERS	\$80,166	\$84,575	\$4,409	Per Salary Adj. above
3300	OASDI/Medicare	\$33,317	\$34,850	\$1,533	Per Salary Adj. above
3400	Health & Welfare	\$116,505	\$121,386	\$4,881	Per Salary Adj. above
3500	State Unemployment Ins	\$500	\$523	\$23	Per Salary Adj. above
3600	Workers Comp	\$14,822	\$14,224	(\$598)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$7,200	\$7,200	Per Supt Contract
Total Employee Benefits		\$375,373	\$395,215	\$19,842	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$0	\$0	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$60,396	\$61,396	\$1,000	Per current estimates
4400	Non-Capital Furniture & Equip	\$10,000	\$12,888	\$2,888	Admin Comp Replacement
4700	Food	\$0	\$0	\$0	
Total Materials & Supplies		\$70,396	\$74,284	\$3,888	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$7,700	\$9,700	\$2,000	Per Current Est
5300	Dues & Memberships	\$14,500	\$15,118	\$618	Per Current Est
5400	Insurance	\$36,000	\$36,000	\$0	
5500	Utilities	\$49,500	\$49,500	\$0	
5600	Rentals, Leases & Repairs	\$19,550	\$21,575	\$2,025	Per Current Est
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Opera	\$245,081	\$261,163	\$16,082	Summer Clean/Field Trip Carryover
5900	Communications/Telephone	\$11,500	\$11,500	\$0	
Total Services and Other Operating		\$383,831	\$404,556	\$20,725	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$1,817,550	\$1,892,776	\$75,226	



TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26

FIRST INTERIM REPORT

FISCAL YEAR 2025-26		UNRESTRICTED GENERAL FUND			Comments
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
FIRST INTERIM REPORT					
EXPENDITURES					
Indirect/Direct Cost					
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$31,640)	(\$29,845)	\$1,795	Indirect cost
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect		(\$31,640)	(\$29,845)	\$1,795	
TOTAL EXPENDITURES		\$1,785,910	\$1,862,931	\$77,021	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$100,000	\$400,000	\$300,000	Incr. Tsf to Fd 40-Capital Improve
Total Financing Uses:		\$100,000	\$400,000	\$300,000	(One-time)
TOTAL EXPENDITURES & OTHER USES		\$1,885,910	\$2,262,931	\$377,021	
EXCESS OF REVENUES OVER EXPENSE		(\$143,392)	\$91,138	\$234,530	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$2,000	\$2,000	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	
ASSIGNED					
	Board Designated:				
	5% REU	\$158,361	\$191,431	\$33,070	
	Locally restricted funds	\$0	\$0	\$0	
	Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	\$158,361	\$191,431	\$33,070	5% Reserve
	Available	\$1,225,913	\$1,564,536	\$338,623	
TOTAL ENDING FUND BALANCE:		\$1,544,636	\$1,949,398	\$404,763	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT**

		RESTRICTED GENERAL FUND			Comments
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
		129.34	141.19	11.85	
<b>BEGINNING FUND BALANCE:</b>		\$261,121	\$491,778	\$230,657	
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)					
8011	State Aid	\$0	\$0	\$0	
8012	Education Protection Account	\$0	\$0	\$0	
8019	State Aid - Prior Year	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$0	\$0	\$0	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	
8041	Secured	\$0	\$0	\$0	
8042	Unsecured	\$0	\$0	\$0	
8043	Prior Year Taxes	\$0	\$0	\$0	
8044	Supplemental	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097	Property Tax Transfers	\$16,051	\$16,051	\$0	Special Education
Total LCFF		\$16,051	\$16,051	\$0	
Federal Revenues					
8110	Impact Aid	\$0	\$0	\$0	
8181	Spec Ed Entitlement (IDEA)	\$24,876	\$24,876	\$0	AB602 Spec Ed.
8220	Child Nutrition	\$52,000	\$52,000	\$0	
8290	All Other Federal Revenue	\$21,394	\$21,549	\$155	PY Carrover/Deferred Revenue
Total Federal Revenues		\$98,270	\$98,425	\$155	
State Revenues					
8520	Child Nutrition	\$52,000	\$52,000	\$0	
8550	Mandated Cost Reimbursements	\$0	\$0	\$0	
8560	Lottery (Prop 20)	\$9,000	\$12,052	\$3,052	Prior Year Accruals
8590	All Other State Revenues	\$253,716	\$293,735	\$40,019	New Std Support & PD Block Grt
Total State Revenues		\$314,716	\$357,787	\$43,071	
Local Revenues					
8625	Community Redevelopment Funds	\$0	\$0	\$0	
8660	Interest Earnings	\$0	\$0	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	
8699	Other Local Revenues	\$10,700	\$10,700	\$0	
8792	Transfer of Apportionment from C	\$50,585	\$50,585	\$0	AB602 Special Ed
Total Local Revenues		\$61,285	\$61,285	\$0	
<b>TOTAL REVENUES</b>		<b>\$490,322</b>	<b>\$533,548</b>	<b>\$43,226</b>	
<b>OTHER FINANCING SOURCES</b>					
8919	All Other Interfund Transfers In	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	\$529,864	\$540,364	\$10,500	Special Education/RRM
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources		\$529,864	\$540,364	\$10,500	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$1,020,186</b>	<b>\$1,073,912</b>	<b>\$53,726</b>	



**TWO ROCK UNION SCHOOL DISTRICT**  
**GENERAL FUND 01**  
**FISCAL YEAR 2025-26**  
**FIRST INTERIM REPORT**

		RESTRICTED GENERAL FUND			Comments
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
EXPENDITURES					
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$158,339	\$131,677	(\$26,662)	Tsf 50% of 1.0<Art, Music Blk Grt
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$40,000	\$40,000	\$0	
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$198,339	\$171,677	(\$26,662)	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$37,500	\$37,500	\$0	Increase RRM Support by 1 day/week
2200	Classified Support	\$54,700	\$67,828	\$13,128	
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$0	\$0	\$0	
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$92,200	\$105,328	\$13,128	
<b>Employee Benefits</b>					
3100	STRS	\$96,015	\$90,701	(\$5,314)	Per Salary Adj. above
3200	PERS	\$24,755	\$27,836	\$3,081	Per Salary Adj. above
3300	OASDI/Medicare	\$9,935	\$10,537	\$602	Per Salary Adj. above
3400	Health & Welfare	\$32,645	\$22,467	(\$10,178)	Per Salary Adj. above
3500	State Unemployment Ins	\$149	\$183	\$34	Per Salary Adj. above
3600	Workers Comp	\$4,361	\$3,411	(\$950)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$167,860	\$155,135	(\$12,725)	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$44,200	\$82,848	\$38,648	Lottery & Art, Music, Disc Blk Grt Carryover
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$23,815	\$32,461	\$8,646	Budget Carryover RRM
4400	Non-Capital Furniture & Equip	\$2,000	\$17,788	\$15,788	1:1 Student Devices-Art, Music Blk Grt
4700	Food	\$103,000	\$103,000	\$0	
Total Materials & Supplies		\$173,015	\$236,097	\$63,082	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$172,377	\$147,377	(\$25,000)	Adj Sub-Agreements SOCC due to chg in Threshold for I/C on Contracts @ \$50K
5200	Travel & Conferences (Mileage)	\$12,250	\$15,668	\$3,418	
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$15,000	\$19,000	\$4,000	Bldg & Equipment Repairs RRM
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$418,626	\$685,563	\$266,937	SOCC Fee for Service/RRM Contracts/ELOP and \$40K in new STD Support/PD Grant
5900	Communications/Telephone	\$0	\$0	\$0	
Total Services and Other Operatin		\$618,253	\$867,608	\$249,355	
<b>Capital Outlay</b>					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$631,414</b>	<b>\$668,237</b>	<b>\$36,823</b>	



**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT**

**EXPENDITURES (continued)**

	RESTRICTED GENERAL FUND			Comments
	ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
<b>Indirect/Direct Cost</b>				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$31,640	\$29,845	(\$1,795)	Indirect Cost
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$31,640	\$29,845	(\$1,795)	
<b>TOTAL EXPENDITURES</b>	<b>\$1,281,307</b>	<b>\$1,565,690</b>	<b>\$284,383</b>	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$1,281,307</b>	<b>\$1,565,690</b>	<b>\$284,383</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$261,121)</b>	<b>(\$491,778)</b>	<b>(\$230,657)</b>	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$0	\$0	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
5% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1 variance due to rounding</b>

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**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT  
BR#1**

	TOTAL GENERAL FUND (COMBINED)			Comments
	ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	129.34	141.19	11.85	Using Current Year Est. P2 ADA
<b>BEGINNING FUND BALANCE:</b>	\$1,949,148	\$2,350,038	\$400,890	(Increase in Enrollment @ 149)
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$885,290	\$822,871	(\$62,419)	Update LCFF Calcs w/ Estimated current year P2 ADA and estimated unduplicated counts
8012 Education Protection Account	\$247,881	\$475,904	\$228,023	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$1,200	\$1,079	(\$121)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$250,000	\$251,848	\$1,848	Update for Nov. property tax est.
8042 Unsecured	\$8,000	\$6,383	(\$1,617)	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$30,000	\$27,100	(\$2,900)	
8045 ERAF	\$200,000	\$197,502	(\$2,498)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$16,051	\$16,051	\$0	
Total LCFF:	\$1,638,422	\$1,798,738	\$160,316	
<b>Federal Revenues</b>				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$499,876	\$962,387	\$462,511	
8220 Child Nutrition	\$52,000	\$52,000	\$0	
8290 All Other Federal Revenue	\$21,394	\$21,549	\$155	
Total Federal Revenues	\$573,270	\$1,035,936	\$462,666	
<b>State Revenues</b>				
8520 Child Nutrition	\$52,000	\$52,000	\$0	
8550 Mandated Cost Reimbursements	\$4,663	\$4,663	\$0	
8560 Lottery (Non-Prop 20)	\$31,500	\$37,676	\$6,176	
8590 All Other State Revenues	\$271,425	\$311,444	\$40,019	
Total State Revenues	\$359,588	\$405,783	\$46,195	
<b>Local Revenues</b>				
8650 Leases and Rentals	\$10,200	\$4,000	(\$6,200)	
8660 Interest Earnings	\$105,000	\$105,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$25,639	\$27,939	\$2,300	
8792 Transfer of Apportionment from CO	\$50,585	\$50,585	\$0	
Total Local Revenues	\$191,424	\$187,524	(\$3,900)	
<b>TOTAL REVENUES</b>	\$2,762,704	\$3,427,981	\$665,277	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$2,762,704	\$3,427,981	\$665,277	



**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT  
BR#1  
EXPENDITURES**

		TOTAL GENERAL FUND (COMBINED)			Comments
		ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$704,089	\$702,611	(\$1,478)	
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$237,200	\$226,400	(\$10,800)	
1900	Other Certificated	\$4,000	\$4,000	\$0	
Total Certificated Salaries		\$945,289	\$933,011	(\$12,278)	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$119,000	\$135,062	\$16,062	
2200	Classified Support	\$54,700	\$67,828	\$13,128	
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$159,500	\$159,825	\$325	
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$333,200	\$362,715	\$29,515	
<b>Employee Benefits</b>					
3100	STRS	\$226,078	\$223,158	(\$2,920)	
3200	PERS	\$104,921	\$112,411	\$7,490	
3300	OASDI/Medicare	\$43,252	\$45,387	\$2,135	
3400	Health & Welfare	\$149,150	\$143,853	(\$5,297)	
3500	State Unemployment Ins	\$649	\$706	\$57	
3600	Workers Comp	\$19,183	\$17,635	(\$1,548)	
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$7,200	\$7,200	
Total Employee Benefits		\$543,233	\$550,350	\$7,117	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$44,200	\$82,848	\$38,648	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$84,211	\$93,857	\$9,646	
4400	Non-Capital Furniture & Equip	\$12,000	\$30,676	\$18,676	
4700	Food	\$103,000	\$103,000	\$0	
Total Materials & Supplies		\$243,411	\$310,381	\$66,970	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$172,377	\$147,377	(\$25,000)	
5200	Travel & Conferences (Mileage)	\$19,950	\$25,368	\$5,418	
5300	Dues & Memberships	\$14,500	\$15,118	\$618	
5400	Insurance	\$36,000	\$36,000	\$0	
5500	Utilities	\$49,500	\$49,500	\$0	
5600	Rentals, Leases & Repairs	\$34,550	\$40,575	\$6,025	
5700	Direct Cost Transfer	\$0	\$0	\$0	
5800	Professional Consulting/Other Ope	\$663,707	\$946,726	\$283,019	
5900	Communications/Telephone	\$11,500	\$11,500	\$0	
Total Services and Other Operating		\$1,002,084	\$1,272,164	\$270,080	
<b>Capital Outlay</b>					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$3,067,217</b>	<b>\$3,428,621</b>	<b>\$8,201</b>	



**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2025-26**

**FIRST INTERIM REPORT**

**BR#1**

**EXPENDITURES (continued)**

	TOTAL GENERAL FUND (COMBINED)			Comments
	ADOPTED BUDGET 25-26 6/19/2025 (A)	BUDGET REVISION #1 12/11/2025 (B)	Variance (B) - (A) (C)	
<b>Indirect/Direct Cost</b>				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	\$3,067,217	\$3,428,621	\$361,404	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$400,000	\$300,000	
Total Financing Uses:	\$100,000	\$400,000	\$300,000	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	\$3,167,217	\$3,828,621	\$661,404	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$404,513)</b>	<b>(\$400,640)</b>	<b>\$3,873</b>	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$0	\$0	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
5% REU	\$158,361	\$191,431	\$33,070	
Locally restricted funds	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties	\$158,361	\$191,431	\$33,070	5% Reserves
Available	\$1,225,913	\$1,564,536	\$338,623	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$1,544,634</b>	<b>\$1,949,397</b>	<b>\$404,763</b>	<b>\$1 variance due to rounding</b>

**Note:** \$1 variances due to rounding.

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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: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

Printed Name: Josh Wilson

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 11, 2025

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: CHRIS THOMAS

Telephone: 707-338-5734

Title: CHIEF BUSINESS OFFICIAL-CONSULTANT

E-mail: cthomas@trusd.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?</li> <li>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?</li> </ul>	X X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	X n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>If yes, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	X n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1b)</li> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>		X X 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: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 3)</li> <li>Classified? (Section S8B, Line 3)</li> </ul>	n/a n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



G = General Ledger Data; S = Supplemental Data

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

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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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,622,371.00	1,622,371.00	199,171.63	1,782,687.00	160,316.00	9.9%
2) Federal Revenue		8100-8299	475,000.00	475,000.00	120,105.62	937,511.00	462,511.00	97.4%
3) Other State Revenue		8300-8599	44,872.00	47,896.00	7,930.63	47,996.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,139.00	126,239.00	31,788.03	126,239.00	0.00	0.0%
5) TOTAL, REVENUES			2,272,382.00	2,271,606.00	358,996.91	2,894,433.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	746,950.00	761,334.00	203,417.78	761,334.00	0.00	0.0%
2) Classified Salaries		2000-2999	241,000.00	257,387.00	78,106.40	257,387.00	0.00	0.0%
3) Employee Benefits		3000-3999	375,373.00	395,215.00	108,770.53	395,215.00	0.00	0.0%
4) Books and Supplies		4000-4999	70,396.00	74,284.00	27,936.76	74,284.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	383,831.00	404,556.00	140,857.45	404,556.00	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	(31,640.00)	(29,845.00)	0.00	(29,845.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			1,785,910.00	1,862,931.00	559,088.92	1,862,931.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			486,472.00	408,675.00	(200,092.01)	1,031,502.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(529,864.00)	(540,364.00)	0.00	(540,364.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(529,864.00)	(940,364.00)	0.00	(940,364.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(143,392.00)	(531,689.00)	(200,092.01)	91,138.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,688,027.00	1,858,261.00		1,858,261.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,688,027.00	1,858,261.00		1,858,261.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,688,027.00	1,858,261.00		1,858,261.00		
2) Ending Balance, June 30 (E + F1e)			1,544,635.00	1,326,572.00		1,949,399.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	158,361.00	158,361.00		191,200.00		
ADDITIONAL 5% REU	0000	9780	158,361.00					
ADDITIONAL 5% REU	0000	9780		158,361.00				
ADDITIONAL 5% REU	0000	9780				191,200.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	158,361.00	158,361.00		191,200.00		
Unassigned/Unappropriated Amount		9790	1,225,913.00	1,007,850.00		1,564,999.00		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	885,290.00	885,290.00	234,540.00	822,871.00	(62,419.00)	-7.1%
Education Protection Account State Aid - Current Year		8012	247,881.00	247,881.00	76,065.00	475,904.00	228,023.00	92.0%
State Aid - Prior Years		8019	0.00	0.00	(117,146.00)	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	1,200.00	1,200.00	0.00	1,079.00	(121.00)	-10.1%
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%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	250,000.00	250,000.00	0.00	251,848.00	1,848.00	0.7%
Unsecured Roll Taxes		8042	8,000.00	8,000.00	0.00	6,383.00	(1,617.00)	-20.2%
Prior Years' Taxes		8043	0.00	0.00	(.12)	0.00	0.00	0.0%
Supplemental Taxes		8044	30,000.00	30,000.00	5,712.75	27,100.00	(2,900.00)	-9.7%
Education Revenue Augmentation Fund (ERAF)		8045	200,000.00	200,000.00	0.00	197,502.00	(2,498.00)	-1.2%
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%
<b>Miscellaneous Funds (EC 41604)</b>								
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			1,622,371.00	1,622,371.00	199,171.63	1,762,687.00	160,316.00	9.9%
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
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%



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)
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%
<b>TOTAL, LCFF SOURCES</b>			<b>1,622,371.00</b>	<b>1,622,371.00</b>	<b>199,171.63</b>	<b>1,782,587.00</b>	<b>160,316.00</b>	<b>9.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	475,000.00	475,000.00	120,106.62	937,511.00	462,511.00	97.4%
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						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>475,000.00</b>	<b>475,000.00</b>	<b>120,106.62</b>	<b>937,511.00</b>	<b>462,511.00</b>	<b>97.4%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
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	4,663.00	4,663.00	0.00	4,663.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	22,500.00	25,624.00	3,122.63	25,624.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	17,709.00	17,709.00	4,808.00	17,709.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>44,872.00</b>	<b>47,996.00</b>	<b>7,930.63</b>	<b>47,996.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	10,200.00	4,000.00	2,400.00	4,000.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	26,712.37	105,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	14,939.00	17,239.00	2,675.66	17,239.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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			130,139.00	126,239.00	31,788.03	126,239.00	0.00	0.0%
TOTAL, REVENUES			2,272,382.00	2,271,606.00	358,996.91	2,894,433.00	622,827.00	27.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	545,750.00	570,934.00	140,659.42	570,934.00	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	197,200.00	186,400.00	62,133.36	186,400.00	0.00	0.0%
Other Certificated Salaries		1900	4,000.00	4,000.00	625.00	4,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			746,950.00	761,334.00	203,417.78	761,334.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,500.00	97,562.00	26,481.57	97,562.00	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	159,500.00	159,825.00	51,624.83	159,825.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			241,000.00	257,387.00	78,106.40	257,387.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	130,063.00	132,457.00	36,175.32	132,457.00	0.00	0.0%
PERS		3201-3202	80,166.00	84,575.00	24,636.51	84,575.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,317.00	34,850.00	9,630.43	34,850.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	116,505.00	121,386.00	33,033.98	121,386.00	0.00	0.0%
Unemployment Insurance		3501-3502	500.00	523.00	140.35	523.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	14,822.00	14,224.00	2,753.94	14,224.00	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	7,200.00	2,400.00	7,200.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>375,373.00</b>	<b>395,215.00</b>	<b>108,770.53</b>	<b>395,215.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	60,396.00	61,396.00	23,553.13	61,396.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	12,888.00	4,383.63	12,888.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>70,396.00</b>	<b>74,284.00</b>	<b>27,936.76</b>	<b>74,284.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,700.00	9,700.00	472.77	9,700.00	0.00	0.0%
Dues and Memberships		5300	14,500.00	15,118.00	10,267.05	15,118.00	0.00	0.0%
Insurance		5400-5450	36,000.00	36,000.00	31,235.00	36,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,500.00	49,500.00	7,386.91	49,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,550.00	21,575.00	7,525.32	21,575.00	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	245,081.00	261,163.00	81,481.80	261,163.00	0.00	0.0%
Communications		5900	11,500.00	11,500.00	2,488.60	11,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>383,831.00</b>	<b>404,556.00</b>	<b>140,857.45</b>	<b>404,556.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								



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Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(31,640.00)	(29,845.00)	0.00	(29,845.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,640.00)	(29,845.00)	0.00	(29,845.00)	0.00	0.0%
TOTAL, EXPENDITURES			1,785,910.00	1,862,931.00	559,088.92	1,862,931.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(529,864.00)	(540,364.00)	0.00	(540,364.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(529,864.00)	(540,364.00)	0.00	(540,364.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(529,864.00)	(940,364.00)	0.00	(940,364.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	16,051.00	16,051.00	0.00	16,051.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,270.00	98,425.00	(69.00)	98,425.00	0.00	0.0%
3) Other State Revenue		8300-8599	314,716.00	357,787.00	70,472.12	357,787.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,285.00	61,285.00	18,891.00	61,285.00	0.00	0.0%
5) TOTAL, REVENUES			490,322.00	533,548.00	89,294.12	533,548.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	198,339.00	171,677.00	44,395.48	171,677.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,200.00	105,328.00	29,677.28	105,328.00	0.00	0.0%
3) Employee Benefits		3000-3999	167,860.00	155,135.00	21,755.45	155,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	173,015.00	236,097.00	22,866.15	236,097.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	618,253.00	867,608.00	45,952.27	867,608.00	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	31,640.00	29,845.00	0.00	29,845.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,281,307.00	1,565,690.00	164,457.63	1,565,690.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(790,985.00)	(1,032,142.00)	(75,163.51)	(1,032,142.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	529,864.00	540,364.00	0.00	540,364.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			529,864.00	540,364.00	0.00	540,364.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(261,121.00)	(491,778.00)	(75,163.51)	(491,778.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	261,121.00	491,778.00		491,778.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,121.00	491,778.00		491,778.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,121.00	491,778.00		491,778.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
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	16,051.00	16,051.00	0.00	16,051.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>16,051.00</b>	<b>16,051.00</b>	<b>0.00</b>	<b>16,051.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	23,345.00	23,345.00	0.00	23,345.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,531.00	1,531.00	0.00	1,531.00	0.00	0.0%
Child Nutrition Programs		8220	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,954.00	1,954.00	(278.00)	1,954.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	209.00	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	19,430.00	19,585.00	0.00	19,585.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>98,270.00</b>	<b>98,425.00</b>	<b>(69.00)</b>	<b>98,425.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	9,000.00	12,052.00	3,052.12	12,052.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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	100,000.00	100,000.00	28,000.00	100,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	36,627.00	36,627.00	0.00	36,627.00	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	17,593.00	17,593.00	6,294.00	17,593.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	99,496.00	139,515.00	33,126.00	139,515.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>314,716.00</b>	<b>357,787.00</b>	<b>70,472.12</b>	<b>357,787.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	10,700.00	10,700.00	723.00	10,700.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	50,585.00	50,585.00	18,168.00	50,585.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>81,285.00</b>	<b>81,285.00</b>	<b>18,891.00</b>	<b>81,285.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>490,322.00</b>	<b>533,548.00</b>	<b>89,294.12</b>	<b>533,548.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	158,339.00	131,677.00	33,836.48	131,677.00	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	40,000.00	40,000.00	10,560.00	40,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>198,339.00</b>	<b>171,677.00</b>	<b>44,396.48</b>	<b>171,677.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	37,500.00	37,500.00	5,595.94	37,500.00	0.00	0.0%
Classified Support Salaries		2200	54,700.00	67,828.00	24,081.34	67,828.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>92,200.00</b>	<b>105,328.00</b>	<b>29,677.28</b>	<b>105,328.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	96,015.00	90,701.00	5,194.83	90,701.00	0.00	0.0%
PERS		3201-3202	24,755.00	27,836.00	7,956.49	27,836.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,935.00	10,537.00	2,914.03	10,537.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,645.00	22,467.00	4,934.47	22,467.00	0.00	0.0%
Unemployment Insurance		3501-3502	149.00	183.00	37.08	183.00	0.00	0.0%
Workers' Compensation		3601-3602	4,361.00	3,411.00	718.55	3,411.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, EMPLOYEE BENEFITS</b>			167,860.00	155,135.00	21,755.45	155,135.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	44,200.00	82,848.00	1,354.14	82,848.00	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	23,815.00	32,461.00	7,215.05	32,461.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	17,788.00	14,098.96	17,788.00	0.00	0.0%
Food		4700	103,000.00	103,000.00	0.00	103,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			173,015.00	236,097.00	22,668.15	236,097.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	172,377.00	147,377.00	3,505.00	147,377.00	0.00	0.0%
Travel and Conferences		5200	12,250.00	15,668.00	86.10	15,668.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	19,000.00	16,326.51	19,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	418,626.00	685,563.00	26,044.66	685,563.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			618,253.00	867,608.00	45,952.27	867,608.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								



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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	31,640.00	29,845.00	0.00	29,845.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,640.00	29,845.00	0.00	29,845.00	0.00	0.0%
TOTAL, EXPENDITURES			1,281,307.00	1,565,690.00	164,457.63	1,565,690.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

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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	529,864.00	540,364.00	0.00	540,364.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			529,864.00	540,364.00	0.00	540,364.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			529,864.00	540,364.00	0.00	540,364.00	0.00	0.0%

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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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,638,422.00	1,638,422.00	199,171.63	1,798,738.00	160,316.00	9.8%
2) Federal Revenue		8100-8299	573,270.00	573,426.00	120,037.62	1,035,936.00	462,511.00	80.7%
3) Other State Revenue		8300-8599	359,588.00	405,783.00	78,402.75	405,783.00	0.00	0.0%
4) Other Local Revenue		8800-8799	191,424.00	187,524.00	50,679.03	187,524.00	0.00	0.0%
5) TOTAL, REVENUES			2,762,704.00	2,805,154.00	448,291.03	3,427,981.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	945,289.00	933,011.00	247,814.26	933,011.00	0.00	0.0%
2) Classified Salaries		2000-2999	333,200.00	362,715.00	107,783.68	362,715.00	0.00	0.0%
3) Employee Benefits		3000-3999	543,233.00	550,350.00	130,525.98	550,350.00	0.00	0.0%
4) Books and Supplies		4000-4999	243,411.00	310,381.00	50,602.91	310,381.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,002,084.00	1,272,164.00	186,819.72	1,272,164.00	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			3,067,217.00	3,428,621.00	723,546.55	3,428,621.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(304,513.00)	(623,467.00)	(275,255.52)	(640.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(400,000.00)	0.00	(400,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(404,513.00)	(1,023,467.00)	(275,255.52)	(400,640.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,949,148.00	2,350,039.00		2,350,039.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,949,148.00	2,350,039.00		2,350,039.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,949,148.00	2,350,039.00		2,350,039.00		
2) Ending Balance, June 30 (E + F1e)			1,544,635.00	1,326,572.00		1,949,399.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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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	158,361.00	158,361.00		191,200.00		
ADDITIONAL 5% REU	0000	9780	158,361.00					
ADDITIONAL 5% REU	0000	9780		158,361.00				
ADDITIONAL 5% REU	0000	9780				191,200.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	158,361.00	158,361.00		191,200.00		
Unassigned/Unappropriated Amount		9790	1,225,913.00	1,007,850.00		1,564,999.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	885,290.00	885,290.00	234,540.00	822,871.00	(62,419.00)	-7.1%
Education Protection Account State Aid - Current Year		8012	247,881.00	247,881.00	76,065.00	475,904.00	228,023.00	92.0%
State Aid - Prior Years		8019	0.00	0.00	(117,146.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,200.00	1,200.00	0.00	1,079.00	(121.00)	-10.1%
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	250,000.00	250,000.00	0.00	251,848.00	1,848.00	0.7%
Unsecured Roll Taxes		8042	8,000.00	8,000.00	0.00	6,363.00	(1,617.00)	-20.2%
Prior Years' Taxes		8043	0.00	0.00	(.12)	0.00	0.00	0.0%
Supplemental Taxes		8044	30,000.00	30,000.00	5,712.75	27,100.00	(2,900.00)	-9.7%
Education Revenue Augmentation Fund (ERAF)		8045	200,000.00	200,000.00	0.00	197,502.00	(2,498.00)	-1.2%
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			1,622,371.00	1,622,371.00	199,171.63	1,782,687.00	160,316.00	9.9%
<b>LCFF Transfers</b>								
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%



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)
Property Taxes Transfers		8097	16,051.00	16,051.00	0.00	16,051.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,638,422.00</b>	<b>1,638,422.00</b>	<b>199,171.63</b>	<b>1,798,738.00</b>	<b>160,316.00</b>	<b>9.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	475,000.00	475,000.00	120,108.62	937,511.00	462,511.00	97.4%
Special Education Entitlement		8161	23,345.00	23,345.00	0.00	23,345.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,531.00	1,531.00	0.00	1,531.00	0.00	0.0%
Child Nutrition Programs		8220	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,964.00	1,964.00	(278.00)	1,964.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	209.00	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	19,430.60	19,585.00	0.00	19,585.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>573,270.00</b>	<b>573,425.00</b>	<b>120,037.62</b>	<b>1,035,936.00</b>	<b>462,511.00</b>	<b>80.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,663.00	4,663.00	0.00	4,663.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	31,500.00	37,876.00	6,174.75	37,876.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

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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)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	100,000.00	100,000.00	28,000.00	100,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	36,627.00	36,627.00	0.00	36,627.00	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	6337	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	17,593.00	17,593.00	6,294.00	17,593.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,205.00	157,224.00	37,934.00	157,224.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>359,588.00</b>	<b>405,783.00</b>	<b>78,402.75</b>	<b>405,783.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	10,200.00	4,000.00	2,400.00	4,000.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	26,712.37	105,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,639.00	27,939.00	3,398.66	27,939.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	50,585.00	50,585.00	18,168.00	50,585.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>191,424.00</b>	<b>187,524.00</b>	<b>50,679.03</b>	<b>187,524.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,762,704.00</b>	<b>2,805,154.00</b>	<b>448,291.03</b>	<b>3,427,981.00</b>	<b>622,827.00</b>	<b>22.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	704,089.00	702,611.00	174,495.90	702,611.00	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	237,200.00	226,400.00	72,693.36	226,400.00	0.00	0.0%
Other Certificated Salaries		1900	4,000.00	4,000.00	625.00	4,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>945,289.00</b>	<b>933,011.00</b>	<b>247,814.26</b>	<b>933,011.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	119,000.00	135,062.00	32,077.51	135,062.00	0.00	0.0%
Classified Support Salaries		2200	54,700.00	67,828.00	24,081.34	67,828.00	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	159,500.00	159,825.00	51,624.83	159,825.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>333,200.00</b>	<b>362,715.00</b>	<b>107,783.68</b>	<b>362,715.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	226,078.00	223,158.00	41,370.15	223,158.00	0.00	0.0%
PERS		3201-3202	104,921.00	112,411.00	32,593.00	112,411.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	43,252.00	45,387.00	12,544.46	45,387.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	149,150.00	143,853.00	37,968.45	143,853.00	0.00	0.0%

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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)
Unemployment Insurance		3501-3502	649.00	706.00	177.43	706.00	0.00	0.0%
Workers' Compensation		3601-3602	19,183.00	17,635.00	3,472.49	17,635.00	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	7,200.00	2,400.00	7,200.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>643,233.00</b>	<b>550,350.00</b>	<b>130,525.98</b>	<b>550,350.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	44,200.00	82,848.00	1,354.14	82,848.00	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	84,211.00	93,857.00	30,768.18	93,857.00	0.00	0.0%
Noncapitalized Equipment		4400	12,000.00	30,676.00	18,480.59	30,676.00	0.00	0.0%
Food		4700	103,000.00	103,000.00	0.00	103,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>243,411.00</b>	<b>310,381.00</b>	<b>50,602.91</b>	<b>310,381.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	172,377.00	147,377.00	3,505.00	147,377.00	0.00	0.0%
Travel and Conferences		5200	19,950.00	25,368.00	558.87	25,368.00	0.00	0.0%
Dues and Memberships		5300	14,500.00	15,118.00	10,287.05	15,118.00	0.00	0.0%
Insurance		5400-5450	36,000.00	36,000.00	31,235.00	36,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,500.00	49,500.00	7,386.91	49,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,550.00	40,575.00	23,851.83	40,575.00	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	663,707.00	946,726.00	107,526.46	946,726.00	0.00	0.0%
Communications		5900	11,500.00	11,600.00	2,488.80	11,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,002,084.00</b>	<b>1,272,164.00</b>	<b>186,819.72</b>	<b>1,272,164.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
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			3,067,217.00	3,428,621.00	723,546.55	3,428,621.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%

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Balance

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(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			(100,000.00)	(400,000.00)	0.00	(400,000.00)	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	130.73	300.00	0.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	130.73	300.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300.00	300.00	130.73	300.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300.00	300.00	130.73	300.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,730.00	12,899.00		12,899.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,730.00	12,899.00		12,899.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,730.00	12,899.00		12,899.00		
2) Ending Balance, June 30 (E + F1e)			13,030.00	13,199.00		13,199.00		
<b>Components of Ending Fund Balance</b>								
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	13,030.00	13,199.00		13,199.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	130.73	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			300.00	300.00	130.73	300.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			300.00	300.00	130.73	300.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Two Rock Union Elementary  
Sonoma County

2025-26 First Interim  
Deferred Maintenance Fund  
Restricted Detail

4970979000000  
Form 141  
G8176MZHD6(2025-26)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	720.43	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	720.43	2,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	2,000.00	720.43	2,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	2,000.00	720.43	2,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,498.00	71,083.00		71,083.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,498.00	71,083.00		71,083.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,498.00	71,083.00		71,083.00		
2) Ending Balance, June 30 (E + F1e)			72,498.00	73,083.00		73,083.00		
<b>Components of Ending Fund Balance</b>								
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	72,498.00	73,083.00		73,083.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	720.43	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000.00	2,000.00	720.43	2,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,000.00	2,000.00	720.43	2,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



Two Rock Union Elementary  
Sonoma County

2025-26 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Restricted Detail

49709790000000  
Form 171  
G8176MZH06(2025-26)

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,000.00	20,000.00	0.00	20,000.00	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	1,670.47	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	1,670.47	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	114,000.00	114,000.00	14,933.83	114,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			114,000.00	114,000.00	14,933.83	114,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(89,000.00)	(89,000.00)	(13,263.36)	(89,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	400,000.00	0.00	400,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,000.00	311,000.00	(13,263.36)	311,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	214,466.00	240,703.00		240,703.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,466.00	240,703.00		240,703.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,466.00	240,703.00		240,703.00		
2) Ending Balance, June 30 (E + F1e)			225,466.00	551,703.00		551,703.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	225,466.00	551,703.00		551,703.00		

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) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,670.47	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			5,000.00	5,000.00	1,670.47	5,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	1,670.47	25,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		6100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,000.00	114,000.00	14,933.83	114,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			114,000.00	114,000.00	14,933.83	114,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			114,000.00	114,000.00	14,933.83	114,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			100,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			100,000.00	400,000.00	0.00	400,000.00		

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

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	129.34	141.19	141.19	141.19	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	129.34	141.19	141.19	141.19	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	129.34	141.19	141.19	141.19	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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%
<b>2. District Funded County Program ADA</b>						
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%
<b>3. TOTAL COUNTY OFFICE ADA</b> (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>7. Charter School Funded County Program ADA</b>						
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 52 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,782,687.00	2.48%	1,828,890.00	1.62%	1,856,543.00
2. Federal Revenues	8100-8299	937,511.00	(45.67%)	500,000.00	0.00%	500,000.00
3. Other State Revenues	8300-8599	47,986.00	(5.24%)	45,000.00	2.22%	46,000.00
4. Other Local Revenues	8600-8799	126,239.00	(3.36%)	122,000.00	0.00%	122,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(540,364.00)	10.11%	(595,000.00)	2.86%	(612,000.00)
6. Total (Sum lines A1 thru A5c)		2,354,069.00	(19.34%)	1,898,890.00	.72%	1,912,543.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				761,334.00		800,834.00
b. Step & Column Adjustment				5,000.00		5,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				34,500.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	761,334.00	5.19%	800,834.00	.69%	806,334.00
2. Classified Salaries						
a. Base Salaries				257,387.00		259,387.00
b. Step & Column Adjustment				2,000.00		2,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	257,387.00	.78%	259,387.00	.77%	261,387.00
3. Employee Benefits	3000-3999	395,215.00	4.25%	412,000.00	1.21%	417,000.00
4. Books and Supplies	4000-4999	74,284.00	2.31%	76,000.00	2.63%	78,000.00
5. Services and Other Operating Expenditures	5000-5999	404,558.00	2.58%	415,000.00	2.41%	425,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(29,845.00)	.52%	(30,000.00)	0.00%	(30,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	(75.00%)	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,262,931.00	(10.15%)	2,033,221.00	1.20%	2,057,721.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		91,138.00		(134,331.00)		(145,178.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1a)		1,858,261.00		1,949,399.00		1,815,088.00
2. Ending Fund Balance (Sum lines C and D1)		1,949,399.00		1,815,068.00		1,669,910.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9780	0.00				
d. Assigned	9780	161,200.00		155,314.00		157,389.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	191,200.00		155,314.00		157,389.00
2. Unassigned/Unappropriated	9790	1,584,999.00		1,502,440.00		1,353,112.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,949,399.00		1,615,068.00		1,669,890.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	191,200.00		155,314.00		157,389.00
c. Unassigned/Unappropriated	9790	1,584,999.00		1,502,440.00		1,353,112.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,756,199.00		1,657,754.00		1,510,501.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Transfer ongoing TK Teacher costs from UPK to Unrestricted; Transfer 50% of ongoing Teacher from Art, Music, Instructional Mills, Discretionary Block Grant to Unrestricted assuming enrollment of 145 to 150.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	16,051.00	0.00%	16,051.00	0.00%	16,051.00
2. Federal Revenues	8100-8299	98,425.00	1.60%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	357,787.00	(15.15%)	300,000.00	0.00%	300,000.00
4. Other Local Revenues	8600-8799	61,285.00	1.17%	62,000.00	0.00%	62,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	540,364.00	10.11%	585,000.00	2.86%	612,000.00
6. Total (Sum lines A1 thru A5c)		1,073,912.00	(.08%)	1,073,051.00	1.58%	1,090,051.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				171,677.00		138,177.00
b. Step & Column Adjustment				1,000.00		1,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(34,500.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,677.00	(19.51%)	138,177.00	.72%	139,177.00
2. Classified Salaries						
a. Base Salaries				105,328.00		105,628.00
b. Step & Column Adjustment				500.00		500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	105,328.00	.47%	105,828.00	.47%	106,328.00
3. Employee Benefits	3000-3999	155,135.00	(8.63%)	145,000.00	1.76%	147,548.00
4. Books and Supplies	4000-4999	235,097.00	(38.99%)	144,046.00	2.05%	147,000.00
5. Services and Other Operating Expenditures	5000-5999	867,608.00	(37.76%)	540,000.00	1.85%	550,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	29,845.00	(100.00%)	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,565,690.00	(31.46%)	1,073,051.00	1.58%	1,090,051.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(491,778.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		491,778.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9780	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Transfer ongoing TK Teacher costs from UPK (6053) to Unrestricted; Transfer 50% of ongoing Teacher from Art, Music, instructional Mtls, Discretionary Block Grant (6762) to Unrestricted assuming enrollment of 145 to 150.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,798,738.00	2.46%	1,842,941.00	1.61%	1,872,594.00
2. Federal Revenues	8100-8299	1,035,936.00	(42.08%)	600,000.00	0.00%	600,000.00
3. Other State Revenues	8300-8599	405,783.00	(14.98%)	345,000.00	.29%	346,000.00
4. Other Local Revenues	8600-8799	187,524.00	(1.88%)	184,000.00	0.00%	184,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,427,981.00	(13.30%)	2,971,941.00	1.03%	3,002,594.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				939,011.00		939,011.00
b. Step & Column Adjustment				6,000.00		6,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	939,011.00	.64%	939,011.00	.69%	945,511.00
2. Classified Salaries						
a. Base Salaries				362,715.00		365,215.00
b. Step & Column Adjustment				2,500.00		2,500.00
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	362,715.00	.89%	365,215.00	.88%	367,715.00
3. Employee Benefits	3000-3099	550,350.00	1.21%	557,000.00	1.35%	564,546.00
4. Books and Supplies	4000-4999	310,381.00	(29.10%)	220,046.00	2.25%	225,000.00
5. Services and Other Operating Expenditures	5000-5999	1,272,164.00	(24.93%)	855,000.00	2.09%	975,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(30,000.00)	0.00%	(30,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	(75.00%)	100,000.00	0.00%	100,000.00
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)		3,828,621.00	(18.87%)	3,106,272.00	1.34%	3,147,772.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(400,640.00)		(134,331.00)		(145,178.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1a)		2,350,039.00		1,949,399.00		1,815,088.00
2. Ending Fund Balance (Sum lines C and D1)		1,949,399.00		1,815,068.00		1,669,890.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	191,200.00		155,314.00		157,389.00
e. Unassigned/Unappropriated						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	191,200.00		155,314.00		157,389.00
2. Unassigned/Unappropriated	9790	1,564,999.00		1,502,440.00		1,353,112.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,940,399.00		1,815,068.00		1,669,890.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	191,200.00		155,314.00		157,389.00
c. Unassigned/Unappropriated	9790	1,564,999.00		1,502,440.00		1,353,112.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,756,199.00		1,657,754.00		1,510,501.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.87%		63.37%		47.99%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 8500-8540 and 8546 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)		141.19		139.45		139.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,828,621.00		3,106,272.00		3,147,772.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,828,621.00		3,106,272.00		3,147,772.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		191,431.05		155,313.60		157,388.60
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)		191,431.05		155,313.60		157,388.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>										
<b>A. BEGINNING CASH</b>	<b>NOVEMBER</b>		2,608,463.47	2,391,539.31	2,333,460.08	2,369,257.05	2,333,872.22	2,642,316.26	2,671,320.46	2,453,736.31
<b>B. RECEIPTS</b>										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079		(75,265.00)	41,881.00	151,454.00	75,389.00	75,389.00	150,000.00	85,500.00	67,000.00
Miscellaneous Funds	8080-8099		0.00	2,326.89	1,592.84	1,792.90	2,580.00	265,000.00	5,000.00	2,000.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Other State Revenue	8300-8599		(800.00)	0.00	120,106.62	731.00	417,614.87	150,000.00	20,000.00	0.00
Other Local Revenue	8600-8799		58,908.12	7,527.00	(29,485.00)	41,451.63	25,729.05	20,000.00	30,000.00	25,000.00
Interfund Transfers In	8900-8929		5,057.68	118,709.65	(106,860.00)	33,771.70	7,026.67	17,000.00	30,000.00	7,000.00
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			(12,098.20)	170,444.54	136,808.46	153,136.23	528,339.59	602,000.00	170,500.00	109,000.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		16,133.34	74,670.64	77,633.64	79,176.64	83,554.64	95,000.00	75,000.00	75,000.00
Classified Salaries	2000-2999		9,816.38	34,112.61	33,401.94	30,452.75	30,384.93	30,000.00	30,000.00	30,000.00
Employee Benefits	3000-3999		10,839.52	37,259.82	43,998.70	38,427.84	41,747.12	60,000.00	45,000.00	45,000.00
Books and Supplies	4000-4999		0.00	5,378.86	27,396.80	17,827.45	37,551.96	20,000.00	15,000.00	10,000.00
Services	5000-5999		45,664.04	31,231.30	66,381.32	43,523.06	28,569.87	150,000.00	150,000.00	75,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			82,473.28	182,853.23	248,812.20	209,407.84	221,808.52	355,000.00	315,000.00	235,000.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(260.51)								
Accounts Receivable	9200-9299	228,147.50	5,987.75	(75.73)	163,131.96	28,664.27	101.94			30,337.29
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9360									
Deferred Outflows of Resources	9490									
SUBTOTAL		227,885.99	5,987.75	(75.73)	163,131.98	28,664.27	101.94	0.00	0.00	30,337.29
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	368,317.14	128,340.43	45,594.81	15,331.27	7,777.49	(1,811.03)	100,000.00	73,084.17	
Due To Other Funds	9610	100,000.00						100,000.00		
Current Loans	9640									
Unearned Revenues	9650	17,995.78						17,995.78		
Deferred Inflows of Resources	9690									
SUBTOTAL		486,312.92	128,340.43	45,594.81	15,331.27	7,777.49	(1,811.03)	217,995.78	73,084.17	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(258,425.93)	(122,352.68)	(45,670.54)	147,800.71	20,886.78	1,912.97	(217,995.78)	(73,084.17)	30,337.29
E NET INCREASE/DECREASE (B - C + D)			(216,924.16)	(58,079.23)	35,796.97	(35,384.83)	308,444.04	29,004.22	(217,584.17)	(95,662.71)
F. ENDING CASH (A + E)			2,391,539.31	2,333,460.08	2,369,257.05	2,333,872.22	2,642,316.26	2,671,320.48	2,453,736.31	2,358,073.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	NOVEMBER	2,358,073.60	2,312,073.60	2,205,073.60	2,165,073.60				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	130,000.00	67,000.00	167,000.00	150,000.00	213,427.00		1,298,775.00	1,298,775.00
Property Taxes	8020-8079	2,600.00	116,000.00	5,000.00	80,619.37	0.00		483,912.00	483,912.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	8,051.00			16,051.00	16,051.00
Federal Revenue	8100-8299	10,000.00	200,000.00	50,000.00	40,000.00	28,283.51		1,035,936.00	1,035,936.00
Other State Revenue	8300-8599	50,000.00	25,000.00	50,000.00	50,000.00	51,851.20		405,783.00	405,783.00
Other Local Revenue	8600-8799	12,000.00	25,000.00	15,000.00	15,000.00	8,818.30		187,524.00	187,524.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		204,000.00	433,000.00	287,000.00	343,670.37	302,180.01	0.00	3,427,981.00	3,427,981.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.00	100,000.00	31,842.10		933,011.00	933,011.00
Classified Salaries	2000-2999	30,000.00	30,000.00	32,000.00	35,000.00	7,546.39		362,715.00	362,715.00
Employee Benefits	3000-3999	45,000.00	45,000.00	45,000.00	75,000.00	18,076.90		550,350.00	550,350.00
Books and Supplies	4000-4999	25,000.00	35,000.00	50,000.00	45,000.00	22,226.13		310,361.00	310,361.00
Services	5000-5999	75,000.00	155,000.00	125,000.00	125,000.00	201,774.41		1,272,164.00	1,272,164.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7500-7629	0.00	200,000.00	0.00	200,000.00	0.00		400,000.00	400,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		250,000.00	540,000.00	327,000.00	590,000.00	281,265.93	0.00	3,828,621.00	3,828,621.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199					(260.51)		(260.51)	
Accounts Receivable	9200-9299							228,147.50	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(260.51)	0.00	227,896.99	
Liabilities and Deferred Inflows	9500-9599							368,317.14	
Accounts Payable								100,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							17,995.78	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	486,312.92	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(260.51)	0.00	(258,425.93)	
E. NET INCREASE/DECREASE (B - C + D)		(46,000.00)	(107,000.00)	(40,000.00)	(236,329.63)	20,653.57	0.00	(659,065.93)	(400,640.00)
F. ENDING CASH (A + E)		2,312,073.60	2,205,073.60	2,165,073.60	1,928,743.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,949,397.54	

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	129.34	141.19		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>129.34</b>	<b>141.19</b>	<b>9.2%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)	District Regular	129.00	139.45		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>129.00</b>	<b>139.45</b>	<b>8.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)	District Regular	129.11	139.45		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>129.11</b>	<b>139.45</b>	<b>6.0%</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The variance in ADA is due to an increase in enrollment from projected 135 to 149 at CBEDS.



2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	135.00	149.00		
Charter School	0.00	0.00		
Total Enrollment	135.00	149.00	10.4%	Not Met
1st Subsequent Year (2026-27)				
District Regular	135.00	147.00		
Charter School	0.00	0.00		
Total Enrollment	135.00	147.00	8.9%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	135.00	145.00		
Charter School	0.00	0.00		
Total Enrollment	135.00	145.00	7.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

The variance is due to fluctuations in District enrollment from Adopted budget Projections to CBEDS. Enrollment is significantly impacted by Coast Guard Base housing availability.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	120	133	
Charter School			
<b>Total ADA/Enrollment</b>	<b>120</b>	<b>133</b>	<b>90.2%</b>
Second Prior Year (2023-24)			
District Regular	115	126	
Charter School			
<b>Total ADA/Enrollment</b>	<b>115</b>	<b>126</b>	<b>91.3%</b>
First Prior Year (2024-25)			
District Regular	128	135	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>128</b>	<b>135</b>	<b>94.8%</b>
<b>Historical Average Ratio:</b>			<b>92.1%</b>
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>92.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	141	149		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>141</b>	<b>149</b>	<b>94.6%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	139	147		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>139</b>	<b>147</b>	<b>94.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	139	145		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>139</b>	<b>145</b>	<b>95.9%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

The variance is due to the full implementation of TK in that the District does not have any current or projected enrollment of students who didn't qualify for TK and therefore did not generate ADA which impacted ADA projections and percentages.



5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2022-23)	1,050,191.11	1,445,050.17	72.7%
Second Prior Year (2023-24)	1,209,655.60	1,619,822.37	74.8%
First Prior Year (2024-25)	1,329,205.62	1,801,466.34	73.8%
	Historical Average Ratio:		73.7%

	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):	68.7% to 78.7%	68.7% to 78.7%	68.7% to 78.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B6, B10)		
Current Year (2025-26)	1,413,936.00	1,862,931.00	75.9%	Met
1st Subsequent Year (2026-27)	1,472,221.00	1,933,221.00	76.2%	Met
2nd Subsequent Year (2027-28)	1,484,721.00	1,957,721.00	75.8%	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%

## 8A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 8B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2025-26)	573,270.00	1,035,938.00	80.7%	Yes
1st Subsequent Year (2026-27)	574,000.00	600,000.00	4.5%	No
2nd Subsequent Year (2027-28)	574,000.00	600,000.00	4.5%	No

Explanation:  
(required if Yes)

The variance in Federal Revenues for the CY is due to a one-time increase in Federal Impact Aid and Prior Year DODEA funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2025-26)	359,588.00	405,783.00	12.8%	Yes
1st Subsequent Year (2026-27)	348,000.00	345,000.00	-0.9%	No
2nd Subsequent Year (2027-28)	350,000.00	346,000.00	-1.1%	No

Explanation:  
(required if Yes)

The Variance in State Revenues is due to the additional \$40K in Student Support and Professional Bk Grant funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2025-26)	181,424.00	187,524.00	-2.0%	No
1st Subsequent Year (2026-27)	182,000.00	184,000.00	-4.2%	No
2nd Subsequent Year (2027-28)	183,000.00	184,000.00	-4.7%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2025-26)	243,411.00	310,381.00	27.5%	Yes
1st Subsequent Year (2026-27)	221,712.00	220,046.00	-0.8%	No
2nd Subsequent Year (2027-28)	226,912.00	225,000.00	-0.8%	No

Explanation:  
(required if Yes)

The Increase in Books and Supplies budget is due to one-time carryover expenditures primarily related to Lottery funds.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2025-26)	1,002,084.00	1,272,164.00	27.0%	Yes
1st Subsequent Year (2026-27)	923,000.00	955,000.00	3.5%	No
2nd Subsequent Year (2027-28)	943,000.00	975,000.00	3.4%	No

Explanation:  
(required if Yes)

The variance in the Current Year is due to costs associated with unallocated categorical revenues in object 5899 and other contracts funded by carryover.



**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)	1,124,282.00	1,629,243.00	44.9%	Not Met
1st Subsequent Year (2026-27)	1,114,000.00	1,129,000.00	1.3%	Met
2nd Subsequent Year (2027-28)	1,117,000.00	1,130,000.00	1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	1,245,495.00	1,582,545.00	27.1%	Not Met
1st Subsequent Year (2026-27)	1,144,712.00	1,175,046.00	2.6%	Met
2nd Subsequent Year (2027-28)	1,169,812.00	1,200,000.00	2.6%	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)

The variance in Federal Revenues for the CY is due to a one-time increase in Federal Impact Aid and Prior Year CODEA funds.

Explanation:

Other State Revenue

(linked from 6A

If NOT met)

The Variance in State Revenues is due to the additional \$40K in Student Support and Professional Bk Grant funding.

Explanation:

Other Local Revenue

(linked from 6A

If NOT met)

- 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)

The increase in Books and Supplies budget is due to one-time carryover expenditures primarily related to Lottery funds.

Explanation:

Services and Other Exps

(linked from 6A

If NOT met)

The variance in the Current Year is due to costs associated with unallocated categorical revenues in object 5899 and other contracts funded by carryover.

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 52080(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	92,871.51	125,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		118,000.00	

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 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	45.9%	53.4%	48.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.3%	17.8%	16.0%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			
	Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	91,138.00	2,262,931.00	N/A	Met
1st Subsequent Year (2026-27)	(134,331.00)	2,033,221.00	6.6%	Met
2nd Subsequent Year (2027-28)	(145,178.00)	2,057,721.00	7.1%	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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYP), Line D2)	Status
Current Year (2025-26)	1,949,399.00	Met
1st Subsequent Year (2026-27)	1,815,068.00	Met
2nd Subsequent Year (2027-28)	1,669,890.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance	
General Fund	
Fiscal Year	(Form CASH, Line F, June Column)
Status	
Current Year (2025-26)	1,928,743.97
Met	

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	141	139	139
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):

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

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

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

## 10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	3,828,621.00	3,106,272.00	3,147,772.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,828,621.00	3,106,272.00	3,147,772.00

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

5%	5%	5%
181,431.05	155,313.60	157,388.60
88,000.00	88,000.00	88,000.00
191,431.05	155,313.60	157,388.60

#### 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)

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYPI, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYPI, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYPI, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYPI, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYPI, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYPI, Line E2c)
8. District's Available Reserve Amount  
(Lines C1 thru C7)
9. District's Available Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

##### Current Year

Projected Year Totals  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

0.00		
191,200.00	155,314.00	157,388.00
1,564,999.00	1,502,440.00	1,353,112.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
1,766,199.00	1,657,754.00	1,510,501.00
45.87%	53.37%	47.89%
191,431.05	155,313.60	157,388.60
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:



### 35. 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

#### 35A. 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 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 0980)					
Current Year (2025-26)	(529,864.00)	(540,384.00)	2.0%	10,500.00	Met
1st Subsequent Year (2026-27)	(590,000.00)	(595,000.00)	.8%	5,000.00	Met
2nd Subsequent Year (2027-28)	(610,000.00)	(612,000.00)	.3%	2,000.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	100,000.00	400,000.00	300.0%	300,000.00	Not Met
1st Subsequent Year (2026-27)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	100,000.00	100,000.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

**55B. 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. MET - Projected contributions 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)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The variance in the current year is due to a transfer of one-time Federal Impact Aid to Fund 40 for future capital improvements such as a new generator and roofing projects.

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

Project Information:  
(required if YES)

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item 55A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for Items 1a and 1b, and enter all other data, as applicable.

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,000	1,000	1,000	1,000

Other Long-term Commitments (continued):

Total Annual Payments:	1,000	1,000	1,000	1,000
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?

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

**87A. 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:

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**\$7B. 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 \$7B) 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 \$7A) (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 \$7B) 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 \$7B) First Interim

- a. Required contribution (funding) for self-insurance programs  
Current Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)


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


- 4 Comments:

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**58. 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**

DATAENTRY: 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

No

Were all certificated labor negotiations settled as of budget adoption?

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	9.00	9.00	9.00	9.00

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:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

7,300

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

- 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

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

No

No

No

105,000

105,000

105,000

**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**

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
7,500	7,500	500
0.0%	0.0%	0.0%

**Certificated (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?

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

**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.):

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	7.00	6.22	6.22	6.22

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:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3,200

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

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
2,500	2,500	2,500

**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:

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
2,500	2,500	2,500
0.0%	0.0%	0.0%

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

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

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

No

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?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement;

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

No

No

No

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

3,000

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

0

0

0



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

No	No	No
25,000	25,000	25,000

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

Yes	No	No

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

Yes	Yes	Yes
7,200	7,200	7,200
0.0%	0.0%	0.0%

**99. 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.

**99A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

### ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

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?

Yes

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

Comments:  
(optional)

New Superintendent as of July 1, 2025

Two Rock Union Elementary  
Sonoma County

First Interim  
General Fund  
School District Criteria and Standards Review

49 70979 0000000  
Form 01CSI  
G8176MZHD6(2025-26)

End of School District First Interim Criteria and Standards Review

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

Two Rock Union Elementary

Sonoma County

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

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

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

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

### **IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

## **SUPPLEMENTAL CHECKS**

<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>



<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01!) must be opened and saved.	<b><u>Passed</u></b>
<b>INTERIM-CERT-PROVIDE - (Fatal)</b> - Interim Certification (Form CI) must be provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Passed</u></b>
<b>MYPIO-PROVIDE - (Warning)</b> - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

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

Two Rock Union Elementary

Sonoma County

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

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

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

### **IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

### **EXPORT VALIDATION CHECKS**

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

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

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

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SACS Web System - SACS V14  
49-70979-0000000 - Two Rock Union Elementary - First Interim - Board Approved Operating Budget 2025-26  
12/4/2025 2:08:18 PM

SACS Web System - SACS V14  
12/4/2025 2:08:18 PM

49-70979-0000000

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

Two Rock Union Elementary

Sonoma County

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

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

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

**INTRAFD-INDIRECT - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

<b>INTRA-FD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

## **EXPORT VALIDATION CHECKS**

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<u>Passed</u>



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

Two Rock Union Elementary

Sonoma County

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

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

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

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

### **IMPORT CHECKS**

<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B</b> - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<b><u>Passed</u></b>

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

### **EXPORT VALIDATION CHECKS**

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

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**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**REGULAR MEETING OF DECEMBER 11, 2025**

**ITEM:**                    **APPROVAL OF 2026-2027 BOARD REGULAR MEETING CALENDAR**

**PREPARED BY:**    **JOSH WILSON, PRINCIPAL/SUPERINTENDENT**

**TYPE OF ITEM:**    **ACTION**

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**PURPOSE:** Approval of the 2026-2027 Board Regular Meeting Calendar.

**BACKGROUND INFORMATION:** The Board of Trustees meets annually to review and approve dates for Regular Meetings for the following Fiscal Year.

**DETAILS:** The Board of Trustees hold a monthly Regular Meeting on the second Thursday of each month. The District has prepared the Regular Board Meeting Calendar for the 2026-2027 for the Board of Trustees to review.

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**Recommendation:** For the Board of Trustees to approve the 2026-2027 Board Regular Meeting Calendar.

**FINANCIAL INFORMATION:** None

For the Board of Trustees to approve the 2026-2027 Board Regular Meeting Calendar.
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**Two Rock Union School District**  
5001 Spring Hill Road ■ Petaluma, CA ■ 94952  
Phone: (707) 762-6617 ■ Fax: (707) 762-1923  
[www.trusd.org](http://www.trusd.org)

## 2026-2027 Board Meeting Calendar

July 9, 2026

August 13, 2026

September 10, 2026

October 8, 2026

November 12, 2026

December 10, 2026 (Organizational Meeting)

December 10, 2026

January 14, 2027

February 11, 2027

March 18, 2027

April 8, 2027

May 13, 2027

June 10, 2027

June 17, 2027

### **Board of Trustees**

Gayleen Maas, President • John Silvestrini, Clerk • Nicolas Noyes • John Martin • Joel Ruiz

Josh Wilson, Superintendent/Principal

**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of December 11, 2025**

**ITEM: KODELY AFTER SCHOOL ENRICHMENT COURSES**  
**PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT**  
**TYPE OF ITEM: ACTION**

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**PURPOSE:** For the Board of Trustees to approve proposal from Kodely to provide a 12-week after school enrichment program for Two Rock Union School District.

**BACKGROUND INFORMATION:** Kodely delivers complete, ready-to-run enrichment programs for schools that make learning active, joyful, and relevant. Through hands-on, project-based experiences, students learn by doing—building, designing, experimenting, and creating. Programming spans robotics and engineering to art, fitness, and entrepreneurship, with a strong commitment that *every student belongs*. Kodely's bilingual, visual, and adaptive curriculum supports English learners and students of all abilities, ensuring equitable access for every child.

This extended 12-week model provides deep, immersive learning through two age-appropriate themes per group. Students participate twice weekly, allowing concepts to build over time and culminating in a Family Showcase during Week 12.

**Program Highlights**

- Long-term engagement that supports meaningful learning outcomes
- Strong thematic depth aligned to developmental levels
- Family Showcase celebrating student work through demonstrations and prototypes
- Turnkey delivery including staffing, materials, curriculum, coordination, and on-site support

Total Program Cost: \$20,000

This cost includes staffing, materials and supplies, program management and administration, and coordination with quality checks—providing schools with a seamless, high-quality enrichment experience from start to finish.

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**RECOMMENDATION:** For the Board of Trustees to approve the proposal from Kodely to provide after school enrichment courses for the Two Rock Union School District



## Option D – 12-Week Extended Program (Two Days/Week)

Program Dates: January 13 – April 3, 2026

### Program Overview

This extended 12-week model allows students to explore two immersive, age-tailored themes that balance creativity, critical thinking, and scientific discovery. Each group engages in deep, hands-on learning experiences that culminate in a **Family Showcase** during Week 12.

Timeframe	TK–3 Theme	Grades 4–6 Theme
Weeks 1–6	<b>Mini Med School</b> – Students become “junior doctors,” exploring the human body, germs, and healthy habits through fun experiments and creative models.	<b>Arcade Game Design</b> – Students design and code their own simple arcade-style video games using visual coding and design principles.
Weeks 7–12	<b>Chemical Reactions Lab</b> – Interactive chemistry-inspired experiments to learn about reactions, color changes, and mixtures safely through hands-on exploration.	<b>Rube Goldberg Lab</b> – Students design multi-step machines that demonstrate engineering, problem-solving, and creative invention.

### Program Schedule

Day	Time
Tuesdays	3:00 PM – 5:30 PM
Thursdays	3:00 PM – 5:30 PM

**Total Weekly Hours (per Instructor):** 5 hrs

**Student Groups:** TK–3 and Grades 4–6

**Instructors:** 2 @ \$95/hr

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## Budget Summary

Category	Description	Total
Staffing	\$95/hr × 5 hrs/week × 2 instructors (running class simultaneously) × 12 weeks	\$11,400
Materials & Supplies	Materials & Supplies	\$3,000
Program Management, Curriculum, & Admin	Comprehensive scheduling, preparation, and reporting, including family showcase planning, site coordination, and operational oversight.	\$4,000
Coordination and Operational Team	Coordinator Visits and Quality Checks	\$1,600
Total Program Cost		\$20,000

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## Program Highlights

- **Long-Term Engagement:** 12-week structure fosters consistent participation and meaningful learning outcomes.
- **Thematic Depth:**
  - *TK–3:* Combines science and creativity through **Mini Med School** and **Chemical Reactions Lab**.
  - *Grades 4–6:* Emphasizes design, logic, and invention with **Arcade Game Design** and **Rube Goldberg Engineering**.

- **Family Showcase:** Final week celebration featuring student demonstrations, prototypes, and experiments.
- **Turnkey Delivery:** Includes staffing, materials, project prep, communication, and on-site coordination for a seamless experience.

<b>Week</b>	<b>Dates (Mon &amp; Wed)</b>	<b>Notes</b>
<b>1</b>	Jan 13 & Jan 15	Program kickoff
<b>2</b>	Jan 20 & Jan 22	<i>No class Mon (MLK Day)</i> -- make-up Fri Jan 23 if desired
<b>3</b>	Jan 27 & Jan 29	
<b>4</b>	Feb 3 & Feb 5	
<b>5</b>	Feb 10 & Feb 12	
<b>6</b>	Feb 17 & Feb 19	<i>No class Mon (Presidents' Day)</i> -- make-up Fri Feb 20 if desired
<b>7</b>	Feb 24 & Feb 26	<b>Transition to second theme</b>
<b>8</b>	Mar 3 & Mar 5	
<b>9</b>	Mar 10 & Mar 12	
<b>10</b>	Mar 17 & Mar 19	
<b>11</b>	Mar 24 & Mar 26	
<b>12</b>	Mar 31 & Apr 2	



**TWO ROCK UNION SCHOOL DISTRICT  
BOARD AGENDA BACKUP**

**Regular Meeting of December 11, 2025**

**ITEM:** AFTER SCHOOL EDUCATION AND SAFETY (ASES) GRANT  
RENEWAL  
**PREPARED BY:** JOSH WILSON, PRINCIPAL/SUPERINTENDENT  
**TYPE OF ITEM:** ACTION

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**PURPOSE:** After School Education and Safety (ASES) grant renewal for Two Rock Union School District.

**BACKGROUND INFORMATION:** Our After School Education and Safety (ASES) grant is under renewal we have the opportunity to apply for another three-year period, consistent with California Education Code (EC) Section 8483.7(a)(1)(A). There are two parts to this process: (1) submit a current ASES Program Plan and (2) submit the ASES renewal application.

The ASES Program Plan was developed through a collaborative process with our after school program provider, Champions.

**Submitted/Recommended:** Josh Wilson, Principal/Superintendent

**RECOMMENDATION:** For the Board of Trustees to approve After School Education and Safety (ASES) grant renewal for Two Rock Union School District.

# TWO ROCK UNION SCHOOL DISTRICT AFTER SCHOOL EDUCATION AND SAFETY PROGRAM PLAN

Prepared by:  
Josh Wilson, Superintendent/Principal

Two Rock Union School District  
5001 Spring Hill Rd.  
Petaluma, CA 94952  
707-762-6617



**This Program Plan Guide is required by California *Education Code (EC)* 8482.3(g)(1). It must be completed in its entirety and submitted as part of the After School Education and Safety (ASES) Grant Renewal application process.**

Revised 12/2025

## **After School Program Plan Guide**

**Include the following information along with your ASES Program Plan:**

1. Grant Identification Number: 49-23939-7097-EZ
2. County District School (CDS) Code: 49709790000000
3. Authorized Signatory (Fiscally responsible for the program)
  - a. Name: Josh Wilson
  - b. Title: Superintendent
  - c. Contact Info 707-762-6617, [jwilson@trusd.org](mailto:jwilson@trusd.org)



## **Name(s) of After School Program Site(s)**

**Instructions:** Use the following worksheet example to list the site name and the projected daily attendance for the expanded learning program.

<b>Site Name</b>	<b>Project Daily Attendance</b>
1. Two Rock Union Elementary School	# 30

**Instructions:** Use the following worksheet example to indicate the target population for each program. (For example: Homeless, Foster Care, English Language Learner, etc.)

<b>Target Population</b>	<b>Percentage of School Population</b>
❖ Socioeconomically Disadvantaged	46.3%
❖ English Language Learners	33.5%
❖ Migrant	1.3%
❖ Homeless	0%
❖ Foster	0%

# **After School Education and Safety Program Plan Guide**

## **Purpose**

The purpose of the program plan is to create an operational design of an after school program within the framework of the requirements defined in *EC* sections 8482 et seq., and to describe program activities which support students' development of Social and Emotional Learning (SEL) skills. The SEL is about helping students develop a range of skills they need for school and life. Social-Emotional skills include the ability to:

- Set and achieve positive goals;
- Feel and show empathy for others;
- Establish and maintain positive relationships;
- Make responsible decisions; and
- Understand and manage emotions.

All of these skills are necessary—both for educators and students—to function well in the classroom, in the community, and in college and careers.

## **Instructions**

The program plan is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community and to provide continuous improvement in the development of an effective after school program.

The after school grantee is responsible for creating, reviewing, and updating the program plan every three years (*EC* Section 8482.3[g][1]). The grantee must work collaboratively with after school partners and staff to develop and review the program plan. If the grantee subcontracts with an outside provider to operate the after school program, the grantee is ultimately responsible for the plan. The grantee should include the subcontractor in the development and review of the plan and provide a copy of the document to the subcontractor. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards and introduced requirements for Continuous Quality Improvement (CQI) to help programs to engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard section. The grantee may customize and include additional prompts, such as describing SEL activities, to refine your plan. In addition to the narrative response, it may be useful to include tables, charts or other visual representations that contribute to the understanding of the before and after school program.

# After School Education and Safety Program Plan Guide

## 1—Safe and Supportive Environment

Describe the initiatives and measures that will be taken by the program to create safety procedures that are aligned with the instructional day, including regular staff training and practice drills with students and staff.

- *Two Rock USD includes program partners in safety meetings and drill planning. The District also includes its expanded learning program in the school site safety plans. Our program partner, Champions, provides the following trainings to their staff:*
  - *Orientation Training - all staff will receive the following trainings upon hire (Site Directors/Site Teachers/Site Assistants):*
    - *100 Days (for new hires)*
    - *Supervision of Children (includes Communication)*
    - *Curriculum*
    - *First Aid, & CPR*
    - *Universal Health Precautions*
    - *Sanitation & Housekeeping Practices*
    - *Principles of Nutrition, Food Preparation and Storage; Menu Planning.*
    - *Recognizing Early Signs of Illness and the Need for Professional Assistance*
  - *Community Resources and Review*
  - *AB 1207 – Mandated Reporter Training – all staff upon hire must complete this training online and obtain a certificate before employment.*
    - *Back to School Training - every Fall (review of expectations, company initiatives & curriculum refresh)*
    - *Summer Training - (for summer programs – all staff): Health & Safety Focus, Field Trip Safety Measures, Curriculum Focus.*
    - *Quarterly Professional Development training (all staff) - Company driven initiatives and topics presented to staff by Area Managers, Education Department members, Child Care Resource & Referral agency trainers (examples below):*
  - *Snack Information*
  - *Successful Homework Programs*
  - *Team Building*
  - *Progressive Guidance*
  - *Transitions*
  - *Our Education and Quality teams also create individual, specialized training(s) as needed.*
  - *Champions has an Inclusion Department that will provide resources, consultation, and training regarding special needs assistance.*

## After School Education and Safety Program Plan Guide

Describe how the program will provide a safe and supportive environment that provides for the developmental, social-emotional, and physical needs of students.

- *We are always looking out for every child's safety and security. We're strict about established procedures for every child's arrival and departure. All children must be signed in and out on our paper-based roster and/or computer system, and other attendance procedures must be followed in accordance with individual state child care licensing regulations (EC § 8483(a)(i)(B) and 8483.1(a)(1)).*
  - *When families first enroll, they'll complete an Enrollment Agreement that includes Emergency Contact and Release sections. These sections authorize specific individuals to pick up their child. Families are responsible for maintaining accurate, complete, and current information.*
  - *Written authorization must be on file at the site prior to a child's release to anyone. We ask families to let anyone listed on their Enrollment Agreement know that they'll be asked to verify their identity. Staff members will ask for a government-issued photo ID for anyone not positively known to them. We know families feel more secure and confident when we're aware of who may and may not pick up their child.*
  - *We will not release a child to any Emergency Contact younger than 18 unless the individual is the legal family member or guardian. If individual state child care licensing regulations are more restrictive, the more restrictive procedures will apply.*
  - *It's our mission to keep all children in our programs safe and well cared for—not only while they are at our program, but at all times. The law requires everyone who works directly with children to report suspicions or evidence of child neglect or abuse to individual state child care licensing agencies or law enforcement agencies.*
  - *Those who fail to report according to individual state child care licensing regulations can be held accountable under the law. The law prohibits interference with an individual's attempt to report child abuse or neglect. If families are interested in the mandatory reporting requirements of their state, they may ask the site director for more information.*
  - *Daily lessons in community building and character development guide children in cultivating kindness, empathy, and fairness. These qualities are critical for academic success, building resilience, and making new friends.*

### **2—Active and Engaged Learning**

Provide examples of best practices, including research or evidence-based practices that were used to guide the planning of educational literacy and educational enrichment activities that will align with the regular school day to enhance academic performance achievement and positive youth development.

- *The planning of literacy and educational enrichment activities is guided by best practices and research-supported strategies that align closely with the regular school day, enhance academic performance, and promote positive youth*

## After School Education and Safety Program Plan Guide

*development. Our approach reflects a whole-child, extended-day learning model that supports both academic growth and social-emotional development.*

- *We intentionally align enrichment programming with the school-day curriculum to reinforce literacy, math, and critical thinking skills. Activities such as language development, problem-solving, STEM exploration, and creative expression are embedded into daily programming, reflecting evidence-based practices that emphasize consistent exposure, application, and reinforcement of academic content beyond instructional hours. Research on extended learning time shows that programs closely aligned with classroom instruction help address unfinished learning and improve academic outcomes.*
- *Programs are designed using a whole-child framework, integrating Social-Emotional Learning (SEL), physical education, and collaborative learning experiences. This approach aligns with research demonstrating that SEL-rich environments improve student engagement, self-regulation, and academic achievement. By incorporating dramatic play, cooperative games, leadership opportunities, and reflection practices, We support positive youth development while fostering a safe, inclusive space where students feel valued.*
- *We apply differentiated instruction by meeting students where they are academically, socially, and developmentally. Activities are adapted to accommodate diverse learning styles, abilities, and cultural backgrounds, supporting equity and access for all students. Evidence-based differentiation strategies help ensure that enrichment activities are meaningful and accessible while complementing classroom instruction.*
- *Research shows that high-quality enrichment increases student motivation and strengthens connections to school. We offer engaging enrichment opportunities—such as art, music, dance, cooking, technology, and science—which spark curiosity and deepen learning. These experiences promote creativity, persistence, and real-world application of academic skills, supporting improved engagement during both the school day and extended learning hours.*
- *Mixed-age groupings and Junior Counselor roles are intentional, research-supported strategies that promote leadership, mentoring, and responsibility. Peer-to-peer learning has been shown to strengthen communication skills, confidence, and social competence, all of which contribute to positive youth development and long-term academic success.*
- *Compassion and relationship-building are core program components. Creating safe, predictable, and nurturing environments is an evidence-based practice linked to improved student behavior, emotional well-being, and academic focus. Our emphasis on meeting students where they are helps foster trust, belonging, and resilience.*
- *Addressing unfinished learning through high-quality extended-day programming is central to post-pandemic academic recovery. Our integrated model—combining literacy support, SEL, enrichment, and equitable access—reflects best practices identified in research on expanded learning opportunities as effective tools for academic acceleration and student well-being.*

## After School Education and Safety Program Plan Guide

- *Through curriculum alignment, whole-child instruction, differentiated learning, engaging enrichment, and leadership development, We use research- and evidence-based practices to enhance literacy, academic performance, and positive youth development while seamlessly extending the learning day.*

Describe the planned program activities and how they will:

Provide positive youth development.

- *Our program is designed to provide high-quality, developmentally appropriate activities that combine enrichment, academic support, and social-emotional learning to foster positive youth development. Offered conveniently within the school setting, the program creates a safe, engaging environment where students can continue learning and growing beyond the regular school day.*
  - *We offer a balanced mix of group and individual activities that support the whole child. Planned activities include art, dramatic play, math and science exploration, problem-solving tasks, language development, and motor skill activities. These experiences encourage creativity, critical thinking, communication, and physical well-being while reinforcing skills introduced during the school day.*
  - *The program supports academic growth by aligning enrichment activities with school-day learning. Students engage in hands-on STEM activities, literacy-based games, and inquiry-driven learning that help address unfinished learning and deepen understanding in a low-pressure, supportive setting. This extended-day approach reinforces essential skills and boosts confidence and academic engagement.*
  - *Social-emotional learning is intentionally embedded into daily programming. Through collaborative projects, dramatic play, and structured group activities, students build self-awareness, teamwork, problem-solving, and emotional regulation skills. We prioritize equity by meeting each child where they are and adapting activities to reflect diverse learning needs, backgrounds, and abilities.*
  - *Students participate in enriching “choice-based” activities such as Tech Track, dance, cooking, music, and creative expression. These opportunities allow students to explore new interests, develop talents, and strengthen perseverance and self-confidence—key components of positive youth development.*
  - *Mixed-age groupings and Junior Counselor roles provide meaningful leadership opportunities. Older students learn responsibility, communication, and mentoring skills, while younger students benefit from positive role models. These experiences strengthen peer relationships and promote a sense of belonging and agency.*

## After School Education and Safety Program Plan Guide

### ***Safe, Supportive, and Compassionate Environment***

- *We emphasize compassion and relationship-building, ensuring that students feel seen, valued, and supported. Staff create a nurturing environment where children feel safe to take risks, express themselves, and grow socially and emotionally.*
- *Through structured enrichment, academic alignment, leadership opportunities, and a strong emphasis on SEL and compassion, our program provides engaging activities that intentionally promote positive youth development. Students leave the program not only academically supported, but also more confident, socially connected, and prepared for lifelong success.*
- *Provide hands-on, project-based learning that will result in culminating products or events.*
- *We believe kids shine brightest when encouraged to explore and make choices. Our research-based, whole-child curriculum fosters natural curiosity, offering loads of chances for kids to discover, decide, and chart their own course on their learning journey.*
- *Every child is unique, and we celebrate that by giving each one the space and attention they need to flourish. Our programs build a solid foundation for all aspects of a child's development with fun and engaging learning experiences—whether it's making choices, taking on new responsibilities, or simply being respected.*
  - *The three key tenets of our program are:*
    - *Creating community by encouraging and nurturing strong connections between teachers and children, and among classmates. These bonds boost student engagement and enhance their overall learning experience. Our programs begin with a community circle where kids have a safe space to decompress from the school day, regulate their emotions, and build bonds with one another. This activity builds oral language fluency, and social emotional strengths.*
    - *Fostering curiosity through open-ended, teacher-led activities and interest areas that invite children to dive into what fascinates them most. These experiences spark a love of learning, fill them with excitement for their educational journey, and build anticipation for daily discoveries. Many of our activities involve showcasing or presenting to their peers, program staff, or families.*
    - *Building confidence as children explore new aspects of themselves while finding support from teachers and classmates. Together, they reach goals, tackle challenges, demonstrate perseverance, and sharpen their problem-solving skills.*

If applicable, explain how the planned program activities are based on the school and community needs for a summer supplemental program.

- *When school's out, our program is in! To address the needs of our community we offer summer break programs when schools are closed for break. Days are full of exciting, age-appropriate activities and lessons for school-agers. Every child gets*

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*to explore and learn with others in his or her age group—a recipe for maximum fun!*

- *Highlights include:*

- *Flexible program options so families can plan around their schedule.*
- *A comfortable, familiar environment with friends and teachers kiddos already know.*
- *Kid-adored field trips, events, and special guests.*
- *A safe, trusted, family-approved environment.*

### 3—Skill Building

Describe how the program educational literacy and educational enrichment activities are expected to contribute to the improvement of student academic achievement as well as overall student success.

- *Our program is intentionally designed to strengthen student academic achievement while supporting the social, emotional, and developmental needs essential to overall student success. By combining engaging enrichment activities with aligned educational literacy and skill-building experiences, the program extends learning beyond the regular school day in a safe, supportive environment.*
- *We support academic growth by reinforcing key literacy, math, science, and problem-solving skills introduced during the school day. Through hands-on, group and individual activities—such as language development, STEM exploration, critical thinking, and inquiry-based projects—students deepen understanding and build confidence in a low-pressure setting. This consistent exposure helps address unfinished learning and supports post-pandemic academic recovery.*
- *The program's whole-child framework integrates academic learning with social-emotional development, physical activity, and creative expression. By incorporating SEL, physical education, literacy, STEM, and the arts, Champions helps students develop essential skills such as self-regulation, collaboration, perseverance, and communication. Research shows these competencies are closely linked to increased engagement, improved classroom behavior, and stronger academic outcomes.*
- *High-interest enrichment activities—such as Tech Track, dance, cooking, music, and creative arts—stimulate curiosity and motivation, which are critical to sustained academic success. Exploring new interests helps students remain engaged during extended learning hours and strengthens their connection to school, leading to improved attendance, participation, and achievement.*
- *We approach each child with their unique abilities, learning styles, and needs in mind. Differentiated activities ensure equitable access to learning, allowing students to progress at an appropriate pace while feeling supported and valued. This inclusive approach promotes academic growth and confidence for all learners.*
- *Leadership opportunities through mixed-age groupings and Junior Counselor roles build responsibility, communication, and problem-solving skills. These experiences*



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*foster independence, self-confidence, and positive peer relationships—skills that directly contribute to long-term academic success and readiness for future learning environments.*

- *A foundation of compassion and relationship-building ensures students feel safe to take academic risks and engage fully in learning. When students feel respected and understood, they are more likely to participate, persist through challenges, and succeed academically.*
- *By aligning enrichment with classroom instruction, addressing unfinished learning, promoting SEL, and fostering engagement through hands-on experiences, our program supports improved academic achievement and overall student success. Students benefit academically while also developing the confidence, skills, and resilience needed for lifelong learning and positive outcomes beyond the classroom.*

Explain how the planned program activities are based on the school and community needs for a before school, after school and/or supplemental program.

- *Our school community appreciates choice. Our program offers that. Allowing children to choose the activities they love most keeps them excited to learn. Each day, children have an opportunity to dive into their interests in areas like Creative Arts, the Library, Math and Construction, Puzzles and Games, and Science.*
  - **Creative Arts-** *Creativity is key! Children express themselves through drama, drawing, painting, poetry, and more. All while developing creativity, self-expression, and collaboration skills.*
  - **Library-** *A bookworm's paradise. Here they're offered endless inspiration and adventure. It's the perfect place for children to develop their literacy skills and discover the joy of reading.*
  - **Math and Construction-** *Solving problems builds success! Children tackle math problems and puzzles. Or build bridges, towers, and machines (and more) using real-life math and engineering concepts that enhance critical-thinking and problem-solving skills.*
  - **Puzzles and Games-** *Fun, pieced together. Through group games, challenging brainteasers, and puzzles, kids practice collaboration, self-expression, and problem-solving skills. Kids find this to be a stellar way to develop essential life skills.*
  - **Science-** *Iteration for the win. Children experiment, explore, and uncover the wonders of the scientific world. Through hands-on activities, they get to learn about cause and effect, critical thinking, and prediction.*

### **4. Youth Voice and Leadership**

Describe how student feedback, assessments, evaluations, and integration with the instructional day will be used to guide the development of training, curricula, and projects that will meet students' needs and interests.

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- *District personnel collaborate regularly with our expanded learning provider to address student needs and interests. Our program partner has access to data so they can better serve students in tutoring and homework assistance and curate activities that embed learning in areas where students may need extra help*

Describe the opportunities provided to students where they can share their viewpoints, concerns, or interests (i.e., student advisory group) that will impact program practices, curricula, or policies, including opportunities for student leadership.

- *Our program intentionally creates multiple opportunities for students to share their viewpoints, interests, and concerns in ways that meaningfully influence program practices, enrichment offerings, and daily activities. Student voice is embedded throughout the program design to ensure activities remain engaging, inclusive, and responsive to student needs.*
- *Students are regularly given opportunities to express their interests through choice-based enrichment activities such as Tech Track, dance, cooking, music, creative expression, and STEM exploration. Student interest and feedback help guide activity selection, enrichment rotations, and project-based learning experiences, ensuring programming reflects student passions and promotes engagement.*
- *Through structured group activities, collaborative projects, and discussion-based learning, students are encouraged to share ideas, perspectives, and problem-solving strategies. Dramatic play, project work, and cooperative learning experiences provide authentic opportunities for students to voice opinions and help shape how activities are implemented.*
- *Our mixed-age model provides built-in leadership opportunities. Students learn to both lead and follow within group settings, practicing communication, collaboration, and empathy. These experiences give students a voice in group decision-making and help foster mutual respect and shared responsibility.*
- *Junior Counselor roles serve as a formal student leadership opportunity, allowing students to take on increased responsibility, mentor younger peers, and model positive behavior. Junior Counselors help support activities, provide peer guidance, and share feedback that informs program routines and expectations, giving students a direct role in shaping program culture.*
- *By embedding SEL throughout the program, we create a safe, supportive environment where students feel comfortable sharing concerns and expressing their identities. Compassion-driven practices ensure students are heard and respected, promoting open communication and continuous improvement of program practices.*
- *Staff approach each student as an individual, considering diverse learning styles, interests, and strengths. Ongoing observation and student input allow the program to adapt activities and practices in ways that are equitable and student-centered.*
- *Through student choice, collaborative engagement, mixed-age leadership, and Junior Counselor roles, we provide meaningful opportunities for students to share their voices and take on leadership roles. These opportunities directly inform*

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*program activities and strengthen student ownership, confidence, and positive youth development.*

Describe how students in lower grades will be able to make choices when participating in program activities, and how students in higher grades will actively exercise their leadership skills by addressing real world problems that they identify in their communities (e.g., service learning).

- *In addition to teacher-led activities and child-choice Interest Areas offered every day, we give school age children additional opportunities to flourish through enrichments that are a part of every day.*
  - **Classroom Clubs-** *Classroom Clubs give children opportunities to dive deeper into their interests or specific topics. Together, children set goals for themselves, cooperate with others on common goals, and solve problems together. Some club activities may require children to research and then share their findings with others in the club, which helps them practice their executive function, inquiry-based learning, and literacy skills.*
  - **Jr. Counselors-** *The Junior Counselor component encourages interested children to take a leadership role within the program. It benefits children by:*
    - *Giving them the opportunity to take leadership roles in areas that interest them, helping them*
    - *Develop an increased sense of self, and cultivate skills needed to be effective leaders.*
    - *Boosting their social and relationship-building skills by working with other children and teachers.*
    - *Being positive role models for younger children.*

### 5—Healthy Choices and Behaviors

Describe the types of healthy practices and program activities that will be aligned with the school wellness plan.

- *We rarely sit still! Our program is designed to keep kids active and engaged throughout the day. Through a variety of seriously fun physical activities, we help children grow healthy bodies. Through regular collaboration with our program partner, Two Rock can ensure students are not only getting a healthy dose of physical activity daily, but can incorporate kinesthetic learning skills to make a maximum impact on kids.*

Describe how the program will incorporate healthy nutritional practices, and the types of daily developmentally appropriate and/or research-based physical activities the program will conduct. Include any collaborative partnerships with wellness organizations.

- *Our program partner, Champions, has after-school physical activity curricula focused on building physical literacy, confidence, and enjoyment through diverse, play-based activities, integrating movement with STEM, SEL (Social-Emotional*

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*Learning), and academics, using research-backed methods like those from Champions for Life and Discover Champions, to ensure kids develop lifelong healthy habits. They offer structured programs with skill-building, games, team sports, outdoor adventures, homework help, and healthy snacks, often aligning with broader school wellness goals.*

Give three to five examples of nutritious snacks or meals that follow the California Nutritional Guidelines that are served in your after school program.

- *Proper nutrition is key to sustaining that energy and enthusiasm. We find meals and snacks that support their high activity levels and help them stay focused, ready to learn, and eager to play, including apple sauce, whole grain crackers, string cheese, yogurt, raisins, and fresh fruit.*  
*When we offer meal service, our menus comply with all federal and state nutrition guidelines. We use mealtime to promote healthy eating habits and support every child's readiness to learn.*

### **6—Diversity, Access, and Equity**

Describe how the program will create an environment that promotes diversity and provides activities and opportunities to celebrate students' cultural and unique backgrounds.

- *Our program is intentionally designed to create a welcoming, inclusive environment that values diversity and celebrates each student's unique cultural, social, and individual background. Through compassionate practices, differentiated instruction, and enriching activities, the program fosters equity, belonging, and respect for all students. We take a whole-child approach that recognizes and honors students' strengths, identities, learning styles, and lived experiences. By meeting students where they are, staff create a safe and supportive environment where students feel seen, valued, and empowered to bring their full selves to the program.*
- *A wide range of activities—including art, dramatic play, music, dance, cooking, and creative expression—provide meaningful opportunities for students to explore and share their cultures, traditions, and personal interests. These activities encourage storytelling, cultural expression, collaboration, and peer learning while promoting understanding and appreciation of diverse perspectives.*
- *We prioritize equity by differentiating activities to meet a variety of learning styles, abilities, and developmental needs. This ensures all students—regardless of background—have access to enriching experiences that support academic, social, and emotional growth.*  
*SEL is embedded throughout the program, helping students build empathy, communication skills, and respect for differences. Through group discussions, cooperative play, and reflective practices, students learn to appreciate diverse viewpoints and develop positive relationships with peers.*

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- *Mixed-age groupings and Junior Counselor roles promote cross-age collaboration and leadership, giving students opportunities to learn from peers with different experiences and backgrounds. These structures encourage inclusion, mentorship, and shared responsibility among students.*
- *At the core of our program is a strong emphasis on compassion and relationship-building. Staff model inclusive behaviors and actively create an environment where diversity is celebrated, differences are respected, and every student feels a sense of belonging. Through intentional practices focused on compassion, differentiation, creative expression, and equitable access, our program creates an inclusive environment that celebrates diversity and honors the cultural and unique backgrounds of every student. This approach strengthens student connection, confidence, and positive youth development.*

Describe how the program will reach out and provide support to students with disabilities, English language learners, and other students who have potential barriers to participate in the program.

- *Our program is designed to be inclusive and accessible to all students, including students with disabilities, English language learners, and those who may experience barriers to participation. Through a whole-child, equity-centered approach, the program ensures that every student has meaningful opportunities to engage, learn, and thrive in a supportive extended-day environment.*
- *We approach every child with their unique learning style, abilities, and needs in mind. Activities are intentionally differentiated so students can participate at developmentally appropriate levels. This flexible approach supports students with disabilities and English learners by adjusting instruction, materials, pacing, and group structures to promote success and confidence.*
- *The program offers a wide range of hands-on, experiential activities—including art, dramatic play, STEM, language development, motor skills, and creative expression—that support different learning modalities. Visual, auditory, kinesthetic, and collaborative learning opportunities help reduce language and access barriers, allowing all students to participate meaningfully.*
- *Embedded SEL practices promote emotional safety, self-regulation, and positive peer interactions. Language-rich activities, group discussions, and cooperative play naturally support English language development while fostering a welcoming environment where students feel comfortable practicing communication skills.*
- *We ensure that enrichment activities—such as Tech Track, music, dance, and cooking—are accessible to all students. Staff adapt activities as needed to ensure students with disabilities and English learners can fully participate and experience success alongside their peers.*
- *Compassion is a core program value. Staff build strong relationships, meet students where they are, and create a safe, understanding environment where differences are respected and supported. This inclusive culture reduces participation barriers and promotes a sense of belonging for all students.*

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- *Mixed-age programming allows students to lead and follow in ways that align with their strengths. Junior Counselor roles provide accessible leadership opportunities, enabling students of varying abilities and backgrounds to build confidence, responsibility, and peer connections.*
- *Through differentiated instruction, inclusive enrichment, SEL support, and a compassionate, student-centered approach, our program effectively reaches and supports students with disabilities, English learners, and others facing barriers to participation. This ensures equitable access to high-quality extended learning opportunities that promote academic growth, confidence, and overall student success.*

### 7—Quality Staff

Describe how the program's administrators will ensure that all staff who directly supervise pupils meet the minimum requirements of an instructional aide.

- *Our administration implements clear oversight of the program partner's hiring practices to ensure that all staff who directly supervise pupils meet the minimum requirements of an instructional aide and are prepared to support student learning in a safe, structured environment.*
- *Our program partner ensures that all staff hired to directly supervise students are qualified to work in educational settings and demonstrate the knowledge, skills, and professionalism consistent with instructional aide roles. Candidates are carefully screened to ensure they can support academic activities, enrichment programming, and social-emotional development aligned with the school-day curriculum.*
- *Staff members are selected based on their ability to assist in literacy, STEM, enrichment, and whole-child learning activities. Their experience working with children in structured educational or enrichment settings ensures they can appropriately support instruction, reinforce learning objectives, and maintain safe learning environments.*
- *Our program partner provides guidance and training that prepares staff to support differentiated instruction, SEL practices, and inclusive learning experiences. This training helps ensure staff can meet diverse student needs while maintaining appropriate supervision and instructional support consistent with instructional aide expectations.*
- *The program partner actively oversees staff performance to ensure compliance with program standards and student supervision requirements. Regular monitoring and support help maintain high-quality instruction, positive behavior supports, and safe program operations.*
- *Staff are expected to uphold district values of compassion, equity, and student-centered support. By emphasizing relationship-building, cultural responsiveness, and individualized support, administrators ensure staff provide*

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*instructional assistance that promotes both academic success and student well-being.*

- *Through intentional recruitment, qualification review, training, and ongoing administrative oversight, we ensure that all staff who directly supervise pupils meet the minimum requirements of an instructional aide and are equipped to support high-quality educational literacy and enrichment programming in a safe, supportive environment.*

Describe the planned recruitment and hiring process for staff and how their experience, knowledge, and interests will be considered.

- *We utilize a thoughtful and intentional recruitment and hiring process to ensure staff are well-qualified, student-centered, and aligned with the program's mission of supporting whole-child development, equity, and high-quality enrichment.*
- *Staff recruitment prioritizes individuals who demonstrate a commitment to supporting students' academic growth, social-emotional development, and overall well-being. Candidates are selected who value compassion, equity, and inclusion and who understand the importance of meeting students where they are in their learning and development.*
- *During the hiring process, we consider candidates' experience working with children in educational or enrichment settings, including classrooms, afterschool programs, youth development organizations, or similar environments. Experience supporting diverse learners, including students with varying abilities, learning styles, and backgrounds, is valued to ensure staff can effectively implement differentiated and inclusive practices.*
- *Staff interests and skill sets are intentionally matched to program offerings. Candidates with strengths or enthusiasm in STEM, literacy, physical education, creative expression, technology, music, dance, cooking, or other enrichment areas are recruited to enhance program quality and student engagement. This approach allows staff to lead activities aligned with their passions, creating richer learning experiences for students.*
- *Staff are selected for their ability to foster positive relationships, model social-emotional skills, and create a safe, nurturing environment. Candidates who demonstrate strong communication, collaboration, and leadership skills are prioritized, as these qualities support effective mixed-age programming and student leadership development.*
- *We seek staff who can guide students in leadership roles and mentor Junior Counselors. Hiring focuses on individuals who can encourage student voice, responsibility, and peer connection while supporting program routines and expectations.*
- *Through a recruitment and hiring process that values experience, knowledge, compassion, and individual strengths, we ensure staff are well-prepared to deliver high-quality educational literacy and enrichment programming. By aligning staff interests with program activities and emphasizing inclusive, whole-child practices,*

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*the program creates an engaging, supportive environment where all students can thrive.*

Describe the type and schedule for the continuous professional development that will be provided to staff.

- *Staff Trainings*
  - *Orientation Training - all staff will receive the following trainings upon hire (Site Directors/Site Teachers/Site Assistants):*
    - *Champions 100 Days (for new hires)*
    - *Supervision of Children (includes Communication)*
    - *Curriculum*
    - *First Aid & CPR*
    - *Universal Health Precautions*
    - *Sanitation & Housekeeping Practices*
    - *Principles of Nutrition, Food Preparation and Storage; Menu Planning*
    - *Recognizing Early Signs of Illness and the Need for Professional Assistance*
    - *Community Resources and Review*
    - *AB 1207 – Mandated Reporter Training – all staff upon hire must complete this training online and obtain a certificate before employment.*
      - *Back to School Training - every Fall (review of expectations, company initiatives & curriculum refresh)*
      - *Summer Training - (for summer programs – all staff): Health & Safety Focus, Field Trip Safety Measures, Curriculum Focus.*
      - *Quarterly Professional Development training (all staff) - Company driven initiatives and topics presented to staff by Area Managers, Education Department members, Child Care Resource & Referral agency trainers (examples below):*
        - *Snack Information*
        - *Successful Homework Programs*
        - *Team Building*
        - *Progressive Guidance*
        - *Transitions*
  - *Our Education and Quality teams also create individual, specialized training as needed.*
  - *We also have an Inclusion Department that will provide resources, consultation, and training regarding special needs assistance.*

Provide descriptions of the services provided by sub-contractors, if applicable. An organizational chart is recommended.

- *N/A*



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### 8—Clear Vision, Mission, and Purpose

Describe how the needs of the community, students, parents, and school were identified (i.e., assessment scores, number of students performing academically below grade level, school and community safety data, attendance and truancy rates, and juvenile crime rates, etc.), the resources available, and how those needs will be addressed.

- *Our program is built through intentional collaboration with school and community stakeholders to ensure the program's mission, vision, goals, and expected outcomes reflect the unique needs of the school community. By aligning enrichment and extended-day programming with district priorities and family needs, we create a responsive, inclusive model that supports student success.*
  - *All stakeholder groups partner closely to align program goals with the school's academic priorities and student needs. This collaboration ensures that educational literacy and enrichment activities reinforce classroom instruction and address unfinished learning while supporting post-pandemic recovery efforts related to SEL, equity, and student engagement.*
  - *The program's mission and vision are shaped by ongoing communication with instructional day teachers and staff to ensure curriculum alignment across key learning domains, including literacy, STEM, physical education, creative expression, and social-emotional learning. This alignment allows extended-day programming to complement what students experience during the instructional day.*

Describe three to five program goals developed from the results of the needs assessment and how data will be collected to evaluate whether program goals are being met.

Describe how the program has engaged or will engage stakeholders (i.e., principal, instructional day teachers and other instructional day staff, families, students, program staff, community members, and other community partners) in the creation of the program's mission, vision, goals, and expected outcomes based on the needs of the specific community.

- *Families are engaged by designing a program that responds to the needs of working families and provides safe, high-quality care within the school setting. Student interests and feedback guide enrichment offerings such as Tech Track, art, music, cooking, and dance, ensuring the program reflects student voice and supports engagement, motivation, and positive youth development.*
  - *Program staff play a key role in shaping daily practices and identifying student needs through ongoing observation and reflection. Staff input helps refine program goals, instructional strategies, and enrichment opportunities to better serve students across diverse learning styles and backgrounds.*
  - *We incorporate community-informed enrichment activities that reflect local interests and resources, strengthening student connection to their broader*

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*community. Creative and exploratory activities support real-world learning and expanded opportunities beyond the classroom.*

- *Stakeholder engagement is grounded in a shared commitment to equity, inclusion, and compassion. By understanding the diverse needs of students and families, we ensure program goals and outcomes promote access, belonging, and whole-child development for all learners.*
- *Through collaboration with school leadership, instructional staff, families, students, program staff, and the broader community, we develop a mission, vision, and set of goals that are responsive to community needs. This collaborative approach ensures expected outcomes are aligned with academic success, social-emotional growth, enrichment, and positive youth development.*

### 9—Collaborative Partnerships

Describe the collaborative partners that will be involved in the process used to plan, implement and update the after school program plan.

List and describe at least three to five collaborative members, including any specific duties/responsibilities or contributions (e.g., Memorandums of Understanding, service providers, in-kind, etc.).

Identify any potential collaboration and partnerships that would be of benefit to the after school program and describe your efforts to include them.

- *Our after-school program is developed, implemented, and continuously updated through collaboration with key school, family, and community partners. These partnerships ensure the program aligns with school goals, reflects community needs, and provides high-quality educational literacy, enrichment, and positive youth development opportunities.*
  - *School Site Leadership*

*Role and Contributions: Site administrators serve as primary collaborators in the planning and oversight of the after-school program. They provide guidance on school priorities, student needs, and alignment with district goals such as addressing unfinished learning, social-emotional development, equity, and post-pandemic recovery.*

*Collaboration Type:*

    - *Program alignment and oversight*
    - *Coordination of space, schedules, and site expectations*
    - *Ongoing communication and informal agreements to support program operations*

➤ *Instructional Day Teachers and School Staff*

*Role and Contributions: Teachers and instructional staff collaborate to ensure the program complements the regular school-day curriculum. Their input supports the alignment of literacy, STEM, SEL, and enrichment activities with academic*

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*goals and student learning needs.*

*Collaboration Type:*

- ★ *Curriculum alignment and consultation*
- ★ *Sharing best practices related to student engagement and learning*
- ★ *Informal instructional support and feedback loops*

➤ *Champions Program Staff and Administrators*

*Role and Contributions: Champions administrators and site-based staff play a key role in program planning, implementation, and continuous improvement. They design and deliver whole-child programming that includes academic support, enrichment, leadership development, and differentiated instruction.*

*Collaboration Type:*

- ★ *Program design and execution*
- ★ *Staff training and supervision*
- ★ *Ongoing data-informed program adjustments*

➤ *Families and Caregivers*

*Role and Contributions: Families are essential partners in identifying student interests, needs, and priorities. We design programming to support working families by providing safe, high-quality care on campus and engaging students in meaningful activities beyond the school day.*

*Collaboration Type:*

- ★ *Communication and feedback*
- ★ *Informal input on student interests and scheduling needs*
- ★ *Family engagement and participation support*

➤ *Community Members and Enrichment Partners (Current and Potential)*

*Role and Contributions: Community-based partners and service providers offer enrichment opportunities that enhance student learning and engagement. Potential collaborations may include arts organizations, technology and STEM providers, cultural groups, or recreation programs that support activities such as music, dance, cooking, and technology.*

*Collaboration Type:*

- ★ *Enrichment services and in-kind support*
- ★ *Potential Memorandums of Understanding (MOUs) with community providers*
- ★ *Expanded learning and culturally relevant programming*

*We actively seek opportunities to expand community partnerships that reflect student interests and local resources. Efforts include exploring collaborations with arts and cultural organizations, STEM and technology*

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*groups, and other community service providers that can enhance enrichment offerings while supporting equity and access for all students. Through collaboration with school leadership, instructional staff, program administrators, families, and community partners, We ensure the after-school program is thoughtfully planned, well-implemented, and continuously improved. These partnerships strengthen program quality, responsiveness, and sustainability while supporting academic success, enrichment, leadership development, and positive youth development for all students.*

### 10—Continuous Quality Improvement

Describe how the program will engage in a data-driven CQI process (i.e., assess program quality, plan, and improve program quality) based on the *Quality Standards for Expanded Learning in California*, available on the After School Network web page at (<http://www.afterschoolnetwork.org/post/quality-standards-expanded-learning-california>).

Include timelines, roles of staff and other stakeholders, and how the results of the assessment(s) will help refine, improve, and strengthen the program.

Please visit the CDE's Guidelines for a Quality Improvement Process web page at <https://www.cde.ca.gov/ls/ex/cqiguide.asp>.

- *Our After School Program engages in a comprehensive, data-driven Continuous Quality Improvement (CQI) process aligned with the Quality Standards for Expanded Learning in California. Our CQI process ensures that program quality is consistently assessed, planned for, and improved to support student learning, social-emotional development, and enrichment.*

#### Assessment of Program Quality

- *Frequency & Timeline: Program quality is formally assessed quarterly using multiple tools, including student surveys, parent feedback, staff self-assessments, and observational checklists aligned with the California Quality Standards. Informal ongoing assessment occurs daily through staff observations and check-ins with students.*
- *Focus Areas: Assessments measure the effectiveness of academic support, social-emotional learning (SEL), enrichment offerings, equity practices, and student engagement. Special attention is given to identifying and addressing unfinished learning.*

#### Planning & Improvement

- *Staff Roles:*
  - *Program Coordinator reviews assessment data, identifies areas of strength and improvement, and develops an action plan.*
  - *Site Staff/Teachers provide feedback on curriculum alignment, student engagement, and individual student needs.*
  - *Junior Counselors and Student Leaders offer insight into peer dynamics and student preferences.*

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### ■ Stakeholder Engagement:

- *Parents and Families contribute through surveys and feedback forms, ensuring programs meet family needs.*
- *District Leaders review progress against district goals and provide guidance for alignment with the broader educational plan.*
- *Timeline for Improvement: Action plans based on assessment data are implemented within 4–6 weeks of data collection, with progress monitored continuously.*

### Use of Results to Refine Program

- *Assessment results inform curriculum adjustments, targeted SEL supports, and enrichment offerings, ensuring that each child's unique learning style and abilities are addressed.*
- *Data-driven changes allow the program to strengthen academic support, differentiate instruction, and enhance enrichment activities such as Tech Track, arts, and leadership opportunities.*
- *Continuous reflection and planning cycles ensure that we remain responsive to student needs, promote equity, and support whole-child development in alignment with post-pandemic recovery goals.*
- *Our CQI process integrates regular assessment, collaborative planning, and responsive improvement, creating a safe, engaging, and high-quality after school environment where all students can grow academically, socially, and emotionally.*

## 11—Program Management

Describe how the program funding will relate to the program vision, mission, and goals for each site or groups of sites.

Provide the program organizational structure including succinct description of staff roles (e.g., "Staff responsible for homework support for grade three and science activities for grades three through five."), lines of supervision for each site or groups of sites, frequency of meetings, and methods of communication.

- *Funding for our After School Program is strategically allocated to directly support the program's vision, mission, and goals at each site. Resources are dedicated to high-quality staffing, curriculum materials, enrichment activities, and student support services that ensure all students have access to engaging learning experiences. Funding supports academic enrichment, social-emotional learning (SEL), leadership opportunities, and differentiated instruction, allowing the program to address unfinished learning, equity, and extended-day needs, in alignment with the district's post-pandemic priorities.*

*For example:*

- *Instructional support funding ensures staff can provide homework help and skill-building activities in STEM, literacy, and creative expression.*
- *Enrichment funding covers programs like Tech Track, dance, cooking, and music, allowing students to explore new interests and develop life skills.*

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- *Leadership and social-emotional learning funding supports Junior Counselor roles and mixed-age leadership opportunities, reinforcing SEL goals and positive peer interactions.*

### *Program Organizational Structure*

- *Program Coordinator: Oversees overall program implementation, ensures alignment with district goals, supervises site staff, and manages communication with families and district leadership.*
- *Lead Site Staff: Responsible for planning and delivering activities for specific grade groups (e.g., homework support for grade three, science activities for grades three through five), supervising Junior Counselors, and monitoring student engagement and progress.*
- *Junior Counselors / Student Leaders: Support peers during activities, model positive behavior, and assist with small-group or enrichment activities.*
- *Support Staff: Assist with setup, transitions, and individualized student support as needed.*

### *Lines of Supervision*

- *The Program Coordinator supervises Lead Site Staff, who in turn oversee Junior Counselors and support staff.*
- *Regular communication flows from the Program Coordinator to staff, families, and district leadership to ensure transparency and coordination.*

### *Frequency of Meetings and Communication Methods*

- *Weekly staff meetings review schedules, student needs, and upcoming activities.*
- *Monthly program evaluation meetings assess progress toward goals, review assessment data, and refine plans.*
- *Communication with families occurs via newsletters, emails, and parent conferences.*
- *District updates are provided quarterly to align program outcomes with broader educational objectives.*

*This organizational structure and funding approach ensure that every site operates efficiently, maintains high-quality standards, and supports the holistic development of every student in alignment with the program's mission and vision.*

Describe the system in place to address the following program administration requirements:

Fiscal accounting and reporting requirements.

Obtaining local match (cash or in-kind services) of one-third of the state grant amount (EC Section 8483.7[a][7]).

Attendance tracking, including sign-in and sign-out procedures.



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Early release and late arrival policies and procedures (EC Section 8483[a][1]). Refer to the CDE's Policy Guidance web page at <https://www.cde.ca.gov/ls/ex/earlyreleguidance.asp>.

- *Our after-school program has established comprehensive systems to meet all program administration requirements, ensuring compliance with state law and district expectations.*
  - *Fiscal Accounting and Reporting Requirements*
    - *Accounting System: We maintain accurate fiscal records for all program expenditures, segregating funds by funding source, including state grants, district support, and private pay.*
    - *Reporting: Invoices are generated for students whose tuition is covered by district funds, ensuring timely and accurate reporting. Detailed financial reports are provided to the district as required, supporting transparency and accountability.*
    - *Additional Funding Sources: As a licensed childcare facility, multiple funding streams are leveraged, including family private pay and local subsidy programs such as Sonoma County 4Cs and MCCYN, ensuring program sustainability and alignment with student needs.*
    - *Obtaining Local Match*
      - *We collaborate to secure a local match of one-third of the state grant amount, which may include in-kind services such as use of facilities, administrative support, or staff time, in accordance with EC Section 8483.7(a)(7). Documentation of all local match contributions is maintained for state reporting purposes.*
  - *Attendance Tracking and Sign-In/Sign-Out Procedures*
    - *Student Attendance: Students are signed in by staff at the end of the school day and signed out by an authorized individual at program dismissal.*
    - *Tracking Absences: Staff partner with school personnel to identify students absent from school. Absences are recorded both on the Child Supervision Record and on the digital attendance tracker for students covered by district funding.*
    - *Accuracy and Compliance: These procedures ensure compliance with attendance requirements and allow for accurate billing and reporting.*
  - *Early Release and Late Arrival Policies*
    - *We follow CDE guidance for early release and late arrival (EC Section 8483(a)(1)), maintaining clear procedures for student safety. Staff are trained to monitor and document any deviations from standard attendance, ensuring that all students are always supervised.*

*Our system integrates fiscal accountability, accurate attendance tracking, local*

## After School Education and Safety Program Plan Guide

*match documentation, and adherence to early release and late arrival policies. These procedures ensure the program operates efficiently, safely, and in full compliance with state and district requirements, while continuing to provide high-quality enrichment, academic support, and social-emotional development for all students.*

### **12—Sustainability**

Describe the possible partnerships and funding sources, a schedule for revisiting the sustainability plan, and who is responsible for resource development.

- *We leverage multiple partnerships and funding sources to ensure program sustainability and high-quality offerings for students:*
- *Local Partnerships: Collaborations with the district, school leadership, and community organizations support program enrollment, outreach, and resource sharing.*
- *Funding Sources:*
  - *District Funds: Tuition coverage for eligible students through district allocations.*
  - *County Subsidies: Programs such as Sonoma County 4Cs and MCCYN provide additional funding for qualifying families.*
  - *Family Private Pay: Tuition from families supports program operations and enrichment activities.*
- *Strategic Partnerships: Collaboration with site leadership, Area Manager, Site Director, and Superintendent occurs to identify opportunities for expansion, community engagement, and enhanced programming aligned with district goals.*
- *Sustainability Plan*
  - *Revisiting the Plan: The sustainability plan is reviewed quarterly, allowing staff and leadership to assess funding streams, program enrollment, and resource needs. Adjustments are made to ensure ongoing alignment with the district's vision, mission, and goals.*
  - *Resource Development Responsibilities:*
  - *Area Manager and Site Director: Lead enrollment campaigns, marketing efforts, and family engagement initiatives.*
    - *Superintendent and District Leadership: Support resource development through advocacy, funding alignment, and partnership cultivation.*
    - *Champions Staff: Contribute by maintaining high-quality programs that encourage family retention and community support, strengthening the program's sustainability.*

*Through these partnerships, diverse funding sources, and regular review of the sustainability plan, we ensure that the program remains well-resourced, financially stable, and capable of delivering high-quality academic enrichment, SEL, and leadership opportunities for all students.*